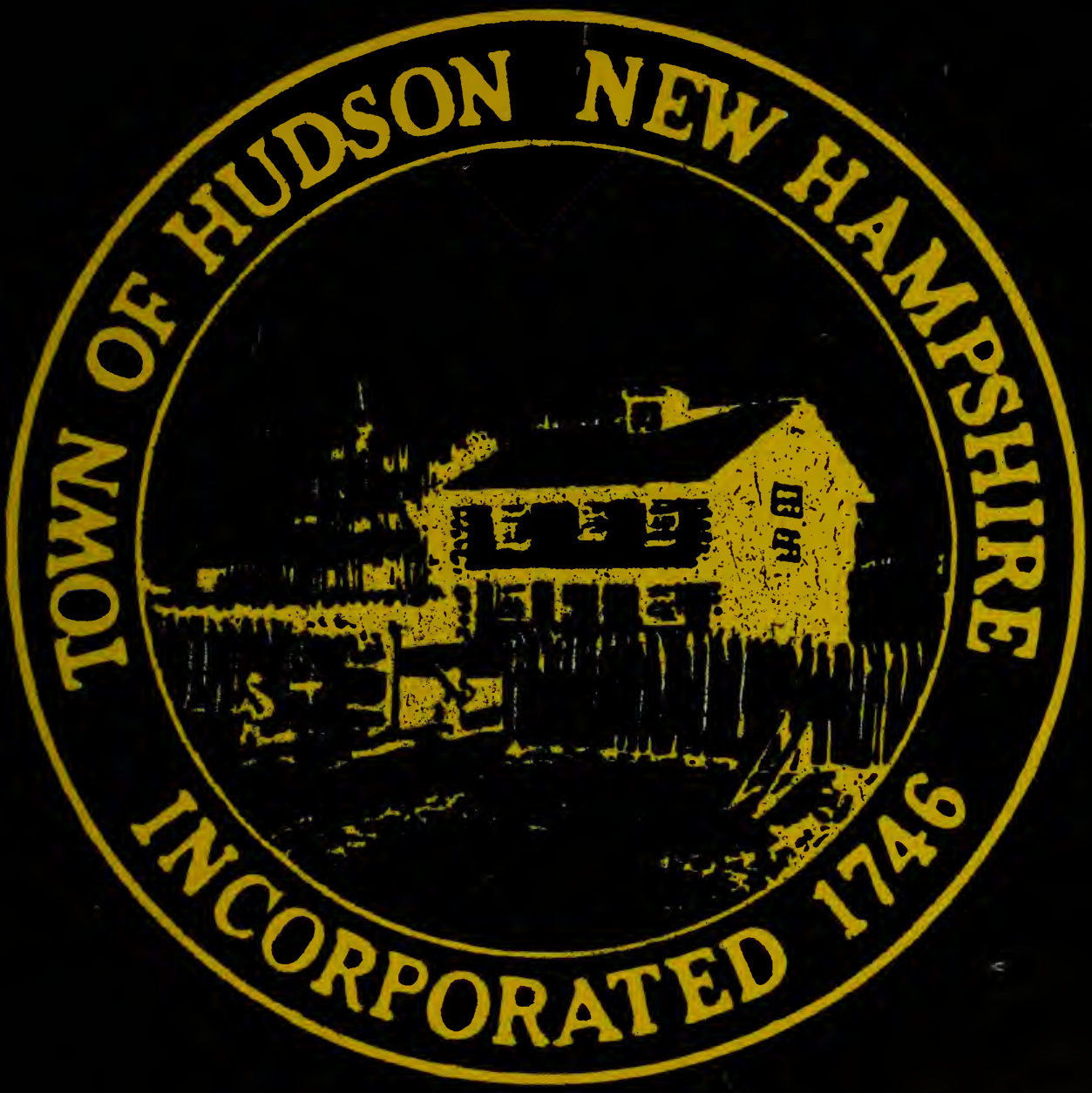
1978

ANNUAL REPORTS



TOWN OF HUDSON

NEW HAMPSHIRE

1978

OFFICE HOURS

Assessor's Office	Monday thru Friday: 8 a.m. - 5 p.m.
Building Inspector's Office	Monday: 8 a.m. - 12 noon; 4:30 - 5 p.m. Tuesday: 8 a.m. - 9 a.m. Wednesday: 8 a.m. - 9 a.m.; 4:30 - 5 p.m. Thursday: 8 a.m. - 9 a.m.; 1 - 5 p.m. Friday: 8 a.m. - 9 a.m.
Selectmen's Office	Monday thru Friday: 8 a.m. - 5 p.m.
Town Clerk/Tax Collector's Office	Monday thru Friday: 9 a.m. - 5 p.m.
Sanitary Landfill	**Summer hours:** Monday, Wednesday, Friday and Saturday — 8 a.m. - 4 p.m. Sunday: 8 a.m. - 12 noon **Winter hours:** Monday, Wednesday, Friday and Saturday — 9 a.m. - 4 p.m. Sunday: 8 a.m. - 12 noon Closed on holidays, but in that case, the dump is open the day following the holiday.

MEETINGS OF TOWN BOARDS AND COMMITTEES

	Monday
8 p.m. every Monday	Selectmen's Meeting — Town Hall
	Tuesday
1st Tuesday	Recreation Commission — Youth Center
	Wednesday
1st Wednesday	Conservation Commission — Town Hall
1st and 2nd Wednesdays	Planning Board — Town Hall
3rd Wednesday	Budget Committee — Town Hall
	Thursday
4th Thursday	Zoning Board of Adjustment

ANNUAL REPORTS

OF THE TOWN OF HUDSON

HUDSON, NEW HAMPSHIRE

July 1, 1977 – June 30, 1978

of the

SELECTMEN, STATE AUDITORS,
TOWN CLERK, TOWN TREASURER,
TAX COLLECTOR, BUDGET COMMITTEE,
TOWN ENGINEER, TRUSTEES of the TRUST FUNDS,
TRUSTEES of the HILLS MEMORIAL LIBRARY,
PLANNING BOARD, POLICE, HEALTH, HIGHWAY,
BUILDING INSPECTOR, FIRE DEPARTMENT,
and various other committees of the Town

for the Year Ending

JUNE 30, 1978

SCHOOL REPORT

University of New Hampshire
Library

N Hamp
352.07
H88
1978

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IN MEMORY

MRS. FRANCES BAKER
38 Years of Service to the Town of Hudson
Assistant to the Town Clerk — 1935-1966
Town Clerk — 1966-1973
Tax Collector — 1968-1971
Died November 15, 1978

MRS. MARIE WALLACE
Dispatcher
Hudson Police Department
1973-1977
Died August 6, 1978

1979
TOWN OFFICERS

SELECTMEN

John M. Bednar, Chairman, 1979
George A. Arris, 1980
Leon F. Malouin, Jr., Clerk, 1981

MODERATOR

Richard E. Dolbec

TOWN CLERK/TAX COLLECTOR

Karen R. Wisnosky, 1981
Nada Herbert, Asst. Tax Collector
Joan Pomeroy, Asst. Town Clerk

REPRESENTATIVES TO GENERAL COURT

Leonard Smith
Gail Morrison
George Arris
George Baker
Andrew Polak
Richard Dolbec

TREASURER

Daniel Zelonis, C.P.A.

POLICE DEPARTMENT

Charles E. Foster, Chief
Kenneth L. Seddon, Captain
Edward Palladino, Lieutenant

Sgt. William Teichmann
Sgt. James Smith
Sgt. Gerard Brousseau
Sgt. Frank Napolitano
Sgt. William Closs

Off. William Hurst
Off. Scott McCobb
Off. Michael Doucette
Off. Kevin Richardson
Off. Albert Brackett
Off. Sam Bleistein
Off. Charles Gilbert
Off. Anthony Evangelous
Off. David Bouthilette
Off. Thomas Pelletier

Dispatchers

Sandra Varney
Marge Leggett
Greta Richardson
Winnifred Bresnahan

Special Officers

Alphonse Smilikis
James Glenn
Charles Lindsay
Donald McCrady
Kevin Hirtle

Secretary

Sandra Fournier

Crossing Guards

Wanda Hamdan
Gloria Rancourt
Anne Welcome
Maureen Fiske
Donna Leonard

ANIMAL CONTROL

Darcy A. Langdon

FIRE DEPARTMENT

Frank A. Nutting, Chief

Robert Buxton, Deputy Chief
*Ray C. Carter, Captain
*John Abbott, Lt. Inspector, EMT
*Richard Marshall, Lt. EMT
Roger Boucher, Lt. EMT
Richard Plummer, Lt.
*George Roy, EMT
*John Brewer, EMT
*George Mason, EMT
Kevin Dufour
Howard Dilworth, EMT
Harold Holt, EMT
Duane Morin, EMT
Edward Shiebler, EMT
Clyde Collishaw
Norman Dumont
Roger Geilen
Joseph Keuenhoff
Brian Mason
Raymond Parker
Richard Poole
Peter Silver

Robert Campbell, Deputy Chief
Harry Chesnulevich, Captain
*George Fuller, Jr., Lt. EMT
*Gerard Paquette, Lt. EMT
Robert Hackett, Lt. EMT
*Roger Spooner, EMT
*Michael Boilard, EMT
*Donald Cole, EMT
*Leo McClure
Gene Briand, EMT
William Elliot, EMT
Richard Millard, EMT
Richard Philips, EMT
Thomas Blinn, EMT
Richard Dolbec
Robert Fellows
Thomas Henshaw
Philip LeBlanc
John Miles
William Predham
Dale Schofield
Leonard Smith

Fire Department
(continued)

Peter Thompson
Alden True
John Wilcox
Arthur Towers
Richard Tyler

*Full Time Firefighters

BUILDING INSPECTOR

Richard Millard

TOWN ENGINEER

Robert A. Perreault, Jr., P.E.

HIGHWAY DEPARTMENT

Al Hogan, Road Agent

Roland Pelletier, Sewer Foreman
Frank Carleton
John Caron
Frank Kennedy
Roger Boucher
James Mack, Foreman
William Watson
Edward Lampron
Richard Levesque
Donald Aldrich

HEALTH DEPARTMENT

Dr. Lazar R. Sion, D.C.

SUPERVISORS OF THE CHECKLIST

Norwood H. Keeney, Jr., 1984
George H. Baker, Sr., 1980
Sandra Lavasseur, 1982

TRUSTEES OF TRUST FUNDS

Mrs. Anita Beaumont, Treasurer, 1980
Stanley Boska, 1979
Ernest E. McCoy, 1979

LIBRARY TRUSTEES

Judith Boska, Chairman, 1979
Donald MacIntyre, 1981
Gilbert Nolte, 1980

PLANNING BOARD

Fred W. Klose, Chairman, 1981
Roger B. Belanger, 1978
Robert A. Jasper, 1982
G. Philip Rodgers, 1979
Roger E. Jette, 1980
Leo L. Patrick, 1978
John M. Bednar, Selectman Representative

ZONING BOARD OF ADJUSTMENT

Harry Piper, Chairman, 1982
Charles Guill, Clerk, 1981
David Thompson, Vice Chairman, 1978
Richard LeVasseur, 1979
Raymond Breton, 1980

ZONING BOARD ALTERNATES

Roland Cloutier, 1980
Patricia Mather-Lees, 1980
Charles Guyette, 1980
Madeline Gagnon, 1984
Paul Caron, 1983

BUDGET COMMITTEE

Richard LeVasseur, 1979
Raymond Breton, 1981
Doris Ducharme, 1980
Jim Hetzer, 1980
Anne Paladino, 1981
Paul Madison, 1981
John Miles, 1979
Robert Quinn, 1980
Ralph Pearce, 1979
John Eagar, 1979
Leon F. Malouin, Jr., Selectman Representative, 1979

CONSERVATION COMMISSION

Kathleen Osberg, Chairperson, 1979
George Vlatas, 1980
Phyllis K. Appler, 1980
Bernard Manor, 1980
Dorothy Spaulding, 1981
Curtis A. Laffin, 1981
Leon F. Malouin, Jr., Selectman Representative, 1979

RECREATION COMMISSION

Joyce Cloutier, Chairperson, 1979
John P. Lavoie, 1980
Robert Deminico, 1981
Donna Borowick, Director
Lorraine Madison, 1981
Charles Lefebvre, 1979

FENCE VIEWERS

George Vlatas, 1979
Bernard Manor, 1979
Steven Patrick, 1979

SELECTMEN'S OFFICE

Luene L. Schopen, Bookkeeper

Denise J. Robert, Secretary

ASSESSORS' OFFICE

Joan C. Morse

Glena A. Dodge

SELECTMEN'S REPORT

As most of you know, the first three-quarters of Fiscal Year 1978 were highlighted by constant controversy. The fourth quarter, after the March, 1978 elections, brought considerable change as your revitalized Board of Selectmen attacked problems head-on, one at a time.

Throughout the fiscal year, especially during the last quarter, steady progress was made on sewer construction with meetings with Morgenroth & Associates, our Consulting Engineers, every month. Easements, which should have been obtained much earlier, were finally obtained.

We recognize that the surfaces of our streets are in a deplorable condition; however, Seaward Construction Company, Inc. is scheduled to have five to seven crews at work in the spring and summer of 1979 to resurface all those streets and roads which were disturbed by sewer construction.

As a condition of the contract, Seaward Construction, Inc. is responsible for restoration of disturbed areas for a full calendar year after any street or road is accepted by the Town. For the record, it should be noted here that not a single street or road has yet been accepted by the Board of Selectmen.

The perpetual problem of Derry Street moved much closer to resolution as the State finally approved construction for the summer of calendar year 1980.

In the interim, the Board can only ask for patience on the part of our residents as we, within our budget limitations, permit only limited treatment of the surface in order to maintain general safety. The general public can help us minimize the problem by keeping the speed down to 25 mph, and below. This would slow down pavement breakup caused by high speed pounding by tires, especially those tires which are part of heavy commercial vehicles.

In the fourth quarter of Fiscal Year 1978, the Board discovered a backlog of nearly 18 months of unposted property transfers and, from the date of discovery until well into Fiscal Year 1979, a concerted effort was made to bring the posting of property transfers up to date. A procedure was developed to insure timely posting of transfers.

Recognizing the problems created by a series of late property tax billings caused by poor and tardy record keeping over the last 18 months, starting with the 1977 final tax billing, the Board has taken steps to preclude this from happening in future years.

A comprehensive data base has been established and a system of timely updates to that data base has been put into effect.

The microfilming of Town records was completed in Fiscal Year 1978 and the end product appears to be a satisfactory one. A storage and retrieval system is in the planning stages. Implementation will follow final approval.

Fiscal Year 1979 has presented a better performance record by the Board. During the past 8 months of Fiscal Year 1979, many changes and innovations have taken place, some of which are as follows:

Installation of a central telephone system with the cooperation of the Police Department, which utilizes our present police dispatch system, at a savings of at least 10 minutes per day per employee; installation of a deadbolt locking system for the Town offices to insure proper security of equipment and records; rearrangement of the Town offices to better utilize personnel and create more efficiency within departments; up-dating of assessment records and computerizing assessment records by owner's name, address of property, tax number, and map and lot number, for better information and cross reference; installation of a postage meter system to insure better control over postage usage; relocation of the assessing records next to the Selectmen's office to insure better security over the records; utilizing the assistance of a CETA employee to up-date and file all plans approved by the Planning Board; more control over purchasing methods and review of invoices to be paid.

The Board cannot complete its report without a resounding "thank you" to both our silent and vociferous citizens. The silent ones tell us that we are doing many things right. The vociferous ones tell us specifically what they think we are doing wrong.

We can never improve if we are never challenged and it is in this spirit that your Board of Selectmen receives all complaints. Constructive criticism is what leads to improvement.

Your Board of Selectmen appreciates the opportunity it has been given to serve you and it welcomes any contribution of effort (complaint or otherwise) which enables it to make progress and improvements for the good of the entire Town.

BOARD OF SELECTMEN

John M. Bednar, Chairman
Leon F. Malouin, Clerk

SUMMARY OF THE VOTING OF THE ANNUAL TOWN ELECTION
March 14, 1978

Moderator Richard E. Dolbec declared the polls open at 7:00 a.m. for the purpose of electing town officers. A petition was received in protest of Articles 2, 6, 14 appearing on Zoning Referendum Ballot. Mr. Bednar objected to the petitions referring to Chapter 413, revised September 1977, RSA 31:64.

The polls remained open until all voters had cleared the polling area and were officially closed at 7:25 p.m.

Mr. Lawrence was sworn in as Acting Town Clerk to serve during the counting of the ballots. The ballot results:

Official Town Ballot	2452 Ballots cast (Of which)
	42 Absentees
	2 Void Absentees
	4 Spoiled Ballots
Official Referendum	2449 Ballots cast

Selectman

L. Joseph Jacquet		1160
Leon F. Malouin	Elected	1252

Treasurer

Daniel M. Zelonis	Elected	2010

Town Clerk/Tax Collector

John M. Bednar		775
Karen R. Wisnosky	Elected	1455

Moderator

Richard E. Dolbec	Elected	2064

Trustee of Trust Funds

Ernest McCoy	Elected	29

Supervisor of the Checklist

Norwood H. Keeney, Sr.	Elected	2010

Library Trustee

Donald MacIntyre	Elected	1803

Budget Committee — 3 Years

Raymond Breton	Elected	1650
Paul A. Madison	Elected	1700
Ann Palladino	Elected	1606

Budget Committee — 2 Years

John T. Miles	Elected	1709
Ralph S. Pearce	Elected	1749

BALLOT QUESTIONS

1. Are you in favor of increasing the Board of Selectmen to five members?

YES 1123 NO 1241 — Defeated

2. Shall we adopt the new provisions of RSA 72:43c relative to expanded exemptions on real estate for the elderly, changing the eligibility requirement that a person may own no more than $35,000 in assets of any kind to a requirement that a person may own no more than $50,000 in assets of any kind?

YES 1673 NO 577 – Adopted

3. Shall we adopt the new provisions of RSA 72:43b relative to expanded exemptions on real estate for the elderly, changing the basis of the exemption from the equalized assessed valuation to the actual assessed valuation?

YES 1509 NO 610 – Adopted

4. Do you approve of having two sessions for the Annual Town Meeting in this town, the first session for choice of town officers elected by an official ballot and other action required to be inserted on said official ballot and the second session, on a date set by the Selectmen, for transaction of other business?

YES 1533 NO 688 – Adopted

ZONING REFERENDUM QUESTIONS

1. Are you in favor of the adoption of Amendment No. 1 as proposed by petition of the voters for this town?

YES 1355 NO 628 – Adopted

2. Are you in favor of the adoption of Amendment No. 2 as proposed by petition of the voters for this town?

YES 609 NO 1544 – Defeated by more than 2/3

3. Are you in favor of the adoption of Amendment No. 3 to the existing town Zoning Ordinance as proposed by the Planning Board?

YES 1384 NO 643 – Adopted

4. Are you in favor of the adoption of Amendment No. 4 to the existing town Zoning Ordinance as proposed by the Planning Board?

YES 1509 NO 542 – Adopted

5. Are you in favor of the adoption of Amendment No. 5 to the existing town Zoning Ordinance as proposed by the Planning Board?

YES 1596 NO 453 – Adopted

6. Are you in favor of the adoption of Amendment No. 6 to the existing town Zoning Ordinance as proposed by the Planning Board? (Did not meet 2/3 majority stated by petition. Article No. 6 remains challenged.)

YES 980 NO 949

7. Are you in favor of the adoption of Amendment No. 7 to the existing town Zoning Ordinance as proposed by the Planning Board?

YES 1411 NO 590 – Adopted

8. Are you in favor of the adoption of Amendment No. 8 to the existing town Zoning Ordinance as proposed by the Planning Board?

YES 1459 NO 643 – Adopted

9. Are you in favor of Amendment No. 9 . . . ?

YES 1552 NO 412 – Adopted

10. Are you in favor of Amendment No. 10 . . . ?

YES 1370 NO 582 – Adopted

11. Are you in favor of Amendment No. 11 . . . ?

YES 631 NO 1130 – Defeated

12. Are you in favor of Amendment No. 12 . . . ?

YES 1348 NO 355 – Adopted

13. Are you in favor of Amendment No. 13 . . . ?

YES 1413 NO 320 – Adopted

14. Are you in favor of Amendment No. 14 . . . ?

YES 1328 NO 479 – Adopted by more than 2/3

The moderator swore in Leon F. Malouin, Jr. as Selectman, Karen R. Wisnosky as Town Clerk/Tax Collector, Norwood H. Keeney, Jr., Checklist Supervisor, and Donald MacIntyre, Library Trustee for a three year term.

The meeting adjourned at 1:22 a.m. until 10:00 a.m., Saturday, March 18, 1978, Hudson Memorial School. Karen Wisnosky, Clerk, swore Richard E. Dolbec in as Moderator.

On March 15, 1978, Raymond Breton was sworn in as Budget Committee member by John Bednar at 6:30 p.m.

On March 16, 1978, John T. Miles and Paul A. Madison were sworn in by Town Clerk, Karen R. Wisnosky, at 9:15 a.m. The Clerk also swore in Ralph Pearce, Budget Committee, at 3:20 p.m., Daniel M. Zelonis, Treasurer, at 10:15 a.m., Ann Palladino, Budget Committee, at 11:00 a.m. and on March 17, 1978, Ernest McCoy was sworn in as Trustee of the Trust Funds.

SUMMARY OF RESULTS OF VOTING
AT THE TOWN MEETING
March 18, 1978

Moderator, Richard E. Dolbec, called the meeting to order at 10:10 a.m.

Two of the Future Farmers of America from Alvirne High School led in the Pledge to the Flag, they were Maria Jasper and Alan Rochusson.

Father John McHugh, St. Anthony Friary, gave the invocation.

The Budget Committee reported that in Article #24 the $11,851. figure should read $31,821. and in Article #14 the wording should change from "Article 2" to "Article 13."

ARTICLE #1 — Total budget figure adopted, $2,206.347.

ARTICLE #2 — Adopted.

ARTICLE #3 — Adopted.

ARTICLE #4 — Adopted.

ARTICLE #5 — Adopted.

ARTICLE #6 — Adopted. Standing count taken — YES 64 NO 47.

ARTICLE #7 — Adopted as amended. Amended by striking out the wording "Mack Model R600" — 2/3 majority vote.

ARTICLE #8 — Adopted as amended. Amended by striking out "350 Ford" and further amended by inserting "1 ton."

ARTICLE #9 — Adopted as amended. Amended by striking out article in its entirety and inserting in its place "To see if the Town will authorize the Highway Department to purchase (2) complete snow plows and (1) dump body, one plow and dump body to replace a 1947 plow and dump body. For this purpose the Town shall raise $22,000."

ARTICLE #10 — Adopted as amended. Amended by striking the word "two" and inserting the word "one" in line one and striking "18,928" and changing it to "9,464."

ARTICLE #11 — Lost.

ARTICLE #12 — Adopted. Secret ballot count — YES 118 NO 88.

ARTICLE #13 – Adopted as amended. Amended by changing "18,000" to "16,000" and changing "4,000" to "2,000."

ARTICLE #14 – Adopted as amended. Amended by striking "Road Agent" and inserting "at recommendation of department head" and to add "All wages to be at an hourly rate except for the Road Agent, who will be on salary."

ARTICLE #15 – Adopted as amended. Amended by striking entire article and inserting "To see if the people will vote to prohibit the Selectmen from using the Sewall reassessment for purposes of determining valuation and to initiate legal action against Sewall for breach of contract in order to recover whatever money possible."

ARTICLE #16 – Adopted.

ARTICLE #17 – Adopted as amended. Amended by striking out entire article and inserting "To see if the Town will vote to appropriate the sum, not to exceed $22,184. for salary increases to be effective 7/2/78 for the Police Department." (Standing count taken – YES 144 NO 23)

ARTICLE #18 – Adopted.

ARTICLE #19 – Lost.

ARTICLE #20 – Adopted as amended. Amended by deleting the wording after the word "commission" and by changing "15,000" to "13,000 for equipment and 2,000 for supplies."

ARTICLE #21 – Adopted.

ARTICLE #22 – Adopted as amended. Amended by striking "to authorize" and add "to approve the action of."

ARTICLE #23 – Adopted as amended. Amended by striking "1,000" and changing to "3,000."

ARTICLE #24 – Adopted as amended. Amended by striking article in its entirety and inserting "To see if the Town will vote to raise and appropriate a sum, not more than 11,551 to cover the cost of increases for the Fire Department for the fiscal year starting 7/1/78, said amount to cover (11) full-time employees and (34) call members." The amendment is amended further by changing "11,551" to "15,551."

ARTICLE #25 – Adopted.

ARTICLE #26 – Adopted.

ARTICLE #27 – Adopted.

ARTICLE #28 – Adopted as amended. Amended by changing "2.00" to "5.00" and to delete the wording "this article would not include individual establishments such as insurance, real estate, small repair shops, small apartment houses, service stations, garages, automobile shops, electrical shops, etc." and to add "the fee of $5.00 would be collected and shall revert to the General Fund."

ARTICLE #29 – Adopted as amended. Amended by changing "2,000" to "1,600."

ARTICLE #30 – Adopted.

ARTICLE #31 – Lost.

ARTICLE #32 – Adopted.

ARTICLE #33 – Lost.

ARTICLE #34 – Adopted.

ARTICLE #35 – Adopted as amended. Amended by deleting "40,000" to "1.00" and by adding "the road to have sidewalks on East and West side of."

ARTICLE #36 – Adopted.

ARTICLE #37 – Lost. Secret ballot – YES 100 NO 185.

The Town of Hudson adopted the following resolution by standing count (YES 207 NO 14) – "To see if the Town of Hudson will vote to send a letter to the General Court asking that they enact legislation prohibiting Public Service Company from charging customers for construction work in progress on facilities that are not generating electricity."

ARTICLE #38 – Adopted as amended. By changing "50,700" to "43,300" and changing "15,000 sq. ft." to 13,754 sq. ft."

ARTICLE #39 – Adopted.

A resolution is adopted to extend the life and reappoint a Library Committee; they are as follows: Mrs. J. Bradford Seabury, Robert C. Smith, Dave Thompson, Helen Friese, Lenny Smith, Robert Jasper, Maude French, Mildred McCoy.

ARTICLE #40 – Did not come before the town meeting, as it was submitted by Selectmen and Disapproved by Budget Committee.

ARTICLE #41 – Adopted as amended. Amended by adding "this amount be raised by issuance of bonds or notes, raising 7,000. this year and the balance over a minimum of 10 years." A 2/3 majority vote required. By secret ballot – YES 130 NO 19.

ARTICLE #42 – Adopted as amended. By adding "the amount of 85,000 be raised through the issuance of bonds or notes, raising 8,500 this year and the balance over a minimum of 10 years." 2/3 majority vote by secret ballot – YES 129 NO 29.

ARTICLE #43 – Adopted as amended. By striking entire article and inserting "To see if the Town will vote to appropriate the sum of $25,000 as included in the budget for the salaries for the TownClerk/Tax Collector's office. The Town Clerk/Tax Collector shall hire all required clerical personnel, and their rates of pay shall be at the Town Clerk/Tax Collector's discretion. Such clerical personnel including the Town Clerk/Tax Collector shall be placed on the Town payroll and be entitled to all fringe benefits granted to other Town clerical employees. Any unexpended balance in the above salary account at the year end will be paid to the Town Clerk/Tax Collector up to $10,500 and all statutory fees collected shall be for the benefit of the Town."

ARTICLE //44 – Adopted as amended. Striking out entire article and inserting "To see if the Town will vote to authorize the Highway Department to purchase a Sander Insert for a truck (1 Ton) and to raise and appropriate the sum of $2,500 for this purpose."

ARTICLE #45 – Lost.

ARTICLE #46 – Lost.

ARTICLE #47 – Lost.

ARTICLE #48 – Adopted.

ARTICLE #49 – Adopted as amended. By adding "said amount already included in the budget."

ARTICLE #50 – Adopted as amended. By adding "Charter Commission shall be composed of a Selectman, Planning Board member, (2) members to the General Court, Budget Committee member, Supervisor of Checklist, Town Clerk, Town Treasurer and (3) members of the public to be appointed by the Selectman and Town Moderator" and also by adding "School Board member."

A moment of silence was observed in memory of two deceased citizens, Herbert Canfield and Zoula Rowell, who both served our community for many years.

A resolution was adopted, asking that the Budget Committee refrain from disapproving articles because of wording. Standing vote taken – YES 60 NO 23.

The meeting was adjourned without day at 10:50 p.m.

SUMMARY OF RESULTS OF VOTING AT THE SPECIAL TOWN MEETING
September 14, 1978

The meeting was called to order at 7:37 p.m., as the court permitted for emergency funds.

There were no hand-outs concerning the articles to be voted upon available to the town meeting body and many voiced their objection to this, feeling that the Selectmen were quite well aware as to this meeting and should have had the proper data for the voters.

Motion made to adjourn until tomorrow night at 7:30 p.m., until the Selectmen could provide the necessary hand-outs for the voters to act upon.

The town meeting body was very disturbed with the disorganization displayed. The motion to adjourn was lost.

At 7:55 p.m. a motion to recess for not less than 15 minutes carried.

At 8:15 p.m. the meeting was called back to order, but still no hand-outs were available.

A personal privilege asked by Moderator Dolbec for Selectman Arris to speak in memory of town employee Marie Wallace who recently passed away. A moment of silence was observed in her memory.

Moderator Dolbec asked for personal privilege to appoint a Charter Commission Study Committee. Mr. Arris was in agreement to this, but the other two Selectmen were not.

Moderator named: (3) citizens – Cliff Rowell, Frank Nutting, Andy Renzullo; (2) members of the General Court – Senator Phyllis Keeney, Rep. John Bednar; Selectman George Arris; Planning Board member – Robert Jasper; Budget Committee member – James Hetzer; Town Clerk – Karen Wisnosky; and School Board member – John Eagar; Supervisor of the Checklist – Sandra LeVasseur.

A Superior Court decree, dated August 22, 1978, stated that no action could be taken on Article #1 and #2, of the Special Meeting warrant.

ARTICLE #3 – Adopted.

ARTICLE #4 – Adopted.

ARTICLE #5 – Adopted.

ARTICLE #6 — Tabled by standing count — YES 101 NO 10. The 2/3 majority vote required to table was achieved.

ARTICLE #7 — Adopted. Standing count — YES 53 NO 32.

The meeting adjourned at 10:20 p.m.

Karen Wisnosky
Town Clerk

POLICE REPORT
July 1, 1977 - June 30, 1978

This past year has shown a marked increase in certain crimes, thus increasing the work load of the department by almost 22%. This year's total exceeds last year's by more than 8,000 entries. This increase is reflected in the increased number of burglaries, both in the home and industrial areas.

Thefts declined slightly; however, criminal mischief is the senseless, wanton destruction of property of another, which accounts for thousands of dollars in damage and is often reflected in everyone's insurance rates.

Drug related incidents have increased over 100%. The Police Department has been working very closely with the School Department in an attempt to rid the schools of drugs. Students found in school possessing drugs are being prosecuted in court, and in some instances are being expelled from school permanently. The problem is very serious, and it is going to take more than the Police Department and School Department to combat the problem.

Parents have a responsibility, and the main responsibility is to know what their children are doing, whom they associate with, and where they are. It has been our experience that many of the parents of juveniles that are arrested for drug-related offenses are more concerned with the inconvenience caused them. It's time parents realize that the police, schools and courts are not here to bring up their children; that is their responsibility.

The Police Department has offered in the past, and will continue to offer, information to homeowners and businesses on how to make their property more secure from burglars or persons that may cause damage to their property. The information is free for the asking.

As always, the Police Department cannot fight crime alone. We need the help of all the people. There are many times when citizens observe suspicious activity but wait to call the police because they didn't want to bother anyone. When you see something that is out of the ordinary in your neighborhood, a car, people or persons walking around that do not look familiar, don't wait to call the police, do it immediately, while they are still there. It has been my policy that information given to the department in confidence remains that way.

In closing, I would like to express my sincere thanks to the Board of Selectmen for their support, to the citizens of Hudson for their help, and to the Fire Department, which has helped us out many times; and last but not least, I want to thank the members of my Department for their never-ending effort and the dedication they display continuously in helping to make Hudson a safer community in which to live.

CHARLES E. FOSTER
Chief of Police

YEARLY TALLY

Abandoned vehicle	98
Accident	551
Alarms	804
Ambulance calls	327
Armed robbery	3
Arson	1
Assault	55
B & E	278
Bad checks	38
Bail comm.	141
Bomb scare	5
Civil complaints	392
Cows, horses, pigs	68
DMVs and motorists	923
DWI	47
Departments requiring assistance	427
Directions	5,742
Disturbing the peace	257
Dog complaints	873
Drug related	215
Emergency runs	16
Explosion	1
Family trouble	95
Fight in progress	30
Fire business	336
Fire calls	232
Flying saucers	4
Gun complaints	81
Insurance Co. for info.	82
Larceny	267
Lost plates	6
Malicious damage	549
Mini-bikes, motorcycles	167
Missing persons	80
Money transfers	2,108
Natural death	1
Pistol permits	58
Police information	10,603
Prank calls	3
Prowlers	55
Recovered bikes	1
Recovered motor vehicles	33
Sex offenses	19
Snowmobiles	7
Stabbings	3
Stolen bikes	1
Stolen motor vehicles	42
Stolen plates	1
Sudden death	2
Summons, warrants	178
Suspicious MV	501
Suspicious person	338
Town info	7,117
Transfers	195
Unsecured Premises	319
Vacant homes	404
Vehicle stops	3,527
Waivers	255
Miscellaneous	5,795
Total Tally	44,737

ANIMAL CONTROL OFFICER'S REPORT

As many Hudson residents now know, there is a penalty of $1.00 per month for not licensing your dogs in the month of May. This is a State law. Hopefully in the future, this penalty will not be incurred by as many people.

This statutory penalty is even greater should your dog be sighted or apprehended without a license tag on his collar. This one, very basic, law is often overlooked or neglected; consequently, many dogs lose their lives due to lack of identification.

The only requirement for obtaining a license is a rabies vaccination. In accordance with RSA 466:1 all dogs three months and older must be licensed. This insures two things: (1) the dog has been innoculated against rabies, and (2) the dog has been seen by a Veterinarian. The latter is as important as the former. Many pet owners ignore the animal's medical needs. A pet has biology similar to humans; therefore, it has the need for medical attention sometime during its life.

The Hudson DOG CONTROL ORDINANCE, adopted by the townspeople, appropriately enforced, insures protection for dogs; the rights of dog owners; as well as the rights of non-dog owners. Allowing a dog to run freely whether in populated or rural areas, exposes it to many possible mishaps, such as traffic accidents, poisoning, gunshot wounds, human abuse or other unpleasant experiences.

I have worked consistently to enforce this law and acquaint the residents with it. I assume a lack of knowledge is the cause of the overwhelming negligence we are experiencing. The Creator gave us dominion over all living creatures, and I support responsible dominion.

I want to extend my most sincere appreciation to the Police Department, the Board of Selectmen, and the Town Clerk's Office, for without their support, I could not give the animals of Hudson the care they so need. I look forward to the continuing support from the community in contributing to the success of this department.

Listed below are the laws that apply to New Hampshire residents.

LAWS APPLICABLE TO ANIMALS IN N. H.

I. Pertaining to license fee increases:

Spayed female	$3.50
Neutered male	$3.50
Unneutered male	$6.00
Unspayed female	$6.50

II. All dogs have to be licensed becoming three months of age after May 1.

III. Penalty charge of $1 per month for each unlicensed dog after June 1 of each year, payable to the Town Clerk's Office upon obtaining the license.

IV. Under the nuisance law 466:31 (A) (B) (C):

Section (A) Barking dogs.
(B) Barking dog during night hours.
(C) Loose dogs tipping over rubbish barrels.

Under Section A - B - C a $10 penalty, payable to the Police Dispatch is required.

V. Under nuisance law RSA 466:31 (D) (E):

Section (D) While it runs loose, barks, growls, snaps, bites, and chases any person(s).

(E) While it runs loose, runs after bicycles, motor vehicles while being driven or pushed on streets or highways.

Under Section (D) (E) a $15 penalty, payable to the Police Dispatcher Clerk is required.

VI. Under nuisance law RSA 466:31 (F):

Section (F) While it runs loose, whether alone or in a pack with other dogs, it runs after, chases, or preys on game animals, domestic animals, fowl, or human beings.

Under Section (F) the penalty will be $25, payable to the Police Dispatcher Clerk.

The penalties described above will be enforced by a new ticket system now in effect. Owners or keepers of any of the violations will have to pay to the Police Dispatcher within 96 hours after the violation has been written. Also a conditional summons with a court date on said ticket will be issued. If the

penalty is not paid to the Police Dispatcher, the owner or keeper of said dog will have to go to court, and if found guilty of violation will have to pay a fine if the court so orders.

Under RSA 443:1 – All public pounds have to be licensed and inspected by the State Agriculture Department prior to issuing of license. If they find cages and other facilities thereon meet proper health and sanitation standards and that their use will not result in inhumane treatment of said animals, a license will be issued.

Inspection of pounds described in RSA 433:1 shall be made at a reasonable time, but in no case less than every six months. Any duly appointed agent of the Humane Society incorporated in the State of N. H. acting under the authority and direction of the State Agricultural Department or an official representative of the department may make said inspection at any reasonable time.

Any pound or person violating the following shall be guilty of a misdemeanor and shall be fined not less than $100 for the first offense, $200 for the second offense, and $500 for each succeeding violation. The effective date of the above took place July 1, 1977.

DARCY LANGDON
Hudson Animal Control Officer

FIRE DEPARTMENT REPORT
Fiscal Year July 1, 1977 through June 30, 1978

The first and most important part of this report is to thank you for the raises, benefits and additional firefighter you approved at Town Meeting. And a special thanks to the businessmen who have donated services and supplies to us at the Robinson Road Station.

Each year, the fire related calls and ambulance calls are increasing at about 10%. This necessitates increasing our permanent force slightly so that we can give immediate response 24 hours a day to your calls. During the day very few men are available or willing to give up their time to be Call Men, so we have to rely on permanent and off duty men.

We are now planning to cover the Central Station 24 hours a day, but with limited manpower. Sometime in December 1978, three more men will be needed to give adequate coverage with a minimum of three men each call, due to vacations, sickness, etc. To have four men on each platoon, we need 16 full time personnel. Our present force is eleven permanent men, working approximately a 56-hour week.

All our first line equipment is now in fairly good shape, but maintenance cost to keep it that way will increase as the equipment gets older. The new pumper is on order and should be arriving in September 1978.

We do 95% of all our maintenance as well as building military vehicles into brush fire and rescue trucks. This is a very important saving as labor costs are exceedingly high these days.

We are in need of replacing our 1970 Cadillac Ambulance. This ambulance was donated to us by the Kiwanis Club. It was a used vehicle and has served well the past four years, but it now is showing its age.

The new stations are well on their way with the Robinson Road in use hopefully by January 1979. The Musquash Road, a leased building, will be in use shortly after. Active call firefighters are in training for these two stations, and when complete, all property in Hudson should be within the three-mile limit and get the three-mile insurance rate. We are doing as much of the work on the station as we can, and that includes keeping the station manned.

We are still assigning street numbers to the homes in Hudson, but are disappointed that you are not displaying the number in a fairly large size and in plain view. There have been numerous cases where the fire, ambulance or police have gone by the place or had difficulty finding your place, as we cannot see the house number. Some people give us their lot number or RFD number and they are useless, so please help us help you by posting your street number in a conspicuous place, easy to see.

Have you got your smoke detectors installed yet? Please get it in soon, as they have alerted five or six families this year of fire and smoke in their homes.

Also, get your child sticker from the Fire Station. This program is being sponsored by a Boy Scout, Randall Haight, for his Eagle Scout Project and they will be available at the station.

Inspection of homes for stoves, oil burners, smoke detector locations, as well as public buildings, are ever-increasing and takes about 50% of one firefighter's time, but as of now I feel it is paying off. He also spends many hours in the Public Schools, Kindergartens, Day Care and Foster Homes, etc. inspecting for life safety conditions.

Almost every Monday evening, as well as sometime during the week or weekend, we are running training sessions as well as driver training, and as long as the men can give the time, it is well worth it.

There are few, if any, jobs in which ability alone is sufficient. Needed also are loyalty, sincerity, enthusiasm, and cooperation. This, I am happy to say, we have from 98% of the Department. Otherwise this would be an impossible position to fill.

Again our thanks to the Selectmen and other Town Departments, and especially to the Police, with whom we work closely, for their cooperation and assistance extended us this year in dispatching, etc.

I must, on behalf of the officers and myself, thank the permanent, call and volunteer firefighters for their response to calls, drills and work, and to their families for putting up with the many disrupted plans.

We were very fortunate this year to have had only 12, or so, structure fires with heavy damage. Arson in motor vehicles has increased extensively. There seems little chance of catching the persons responsible, as most fires are set on back roads or in the woods and not discovered until after they are burned out, although many of these cause one or two acre brush fires.

ACTIVITY REPORT
FIRE AND AMBULANCE

Residential	81	Dump	5
Commercial	23	Accidental	12
Industrial	14	Needless	11
Brush	104	Assist Ambulance	4
Mutual Aid	13	False	15
Vehicle	43	Accidents	72
Miscellaneous & Service	135	Ambulance Calls	669
Wires, Poles, Trees	31		
		Total Calls:	1232

Fire Related Inspections	—	752
Fire Permits Issued	—	698
Telephone Calls Received	—	6,936
Approximate Receipts for Ambulance Use	—	$9,400.00
Approximate Receipts for Inspections	—	$ 600.00

DON'T FORGET

883-7707
Ambulance or Fire

889-1882, Extension 34 or 35
Business

HUDSON, N.H.

HUDSON
HUDSON, N.H.
ENGINE

REPORT OF DISTRICT FOREST FIRE CHIEF AND YOUR FOREST FIRE WARDEN

For more than 80 years, a cooperative effort between the State of New Hampshire and local forest fire authorities has created a forest fire prevention and suppression program that is recognized as superior throughout the United States.

Since the first forest fire laws were written in 1895, the state and local community governments have worked together to prevent and combat forest fires.

Today, 249 forest fire wardens and more than 1,800 deputy wardens are appointed every three years by the State Forester to work with the members of the State Forest Fire staff in this effort. State funds are used to pay one-half the cost of forest fire suppression costs incurred by local forest fire organizations, within pay rates established by the Governor and Council. State funds matched by local funds are used to purchase hand tools to suppress forest fires, to train local forest fire crews and in forest fire prevention work.

Outside burning is permitted only after obtaining a written fire permit from your local Forest Fire Warden. Penalty for burning without a permit is a misdemeanor punishable by a fine up to $1,000 or a jail term of up to one year or both.

REMEMBER, ONLY YOU CAN PREVENT FOREST FIRES!

Fire Permits — Call 889-1882, Extension 34 or 35

1978 Forest Fire Statistics

	No. of Fires	No. of Acres Burned
State	1,433	460
District	359	86
Town	104	10

Dennis Thorell
District Fire Chief

Frank A. Nutting, Jr.
Forest Fire Warden

REPORT OF THE HIGHWAY DEPARTMENT
July 1, 1977 to June 30, 1978

Thanks to the action of the people of Hudson at the March 1978 Town Meeting, the Highway Department has taken on a new look. Three new Ford Diesel Dump trucks, a new patch truck and a two-yard sander have greatly increased the efficiency of the Highway Department in plowing and sanding roads.

Also adding to the efficiency of the department and reducing the workload on the Road Agent, as well as the Town Office, is an employee now performing clerical work at the garage. This has resulted in updated plowing maps, accurate inventories and increased attention to telephone inquiries. The Highway Clerk types letters, bids, weekly expenditure reports and routine correspondence, prepares and maintains purchase orders, time cards, job sheets, inventory records of tires, equipment and tools. Additionally, the Clerk assists in coding bills and invoices due for payment.

Construction projects completed this year are (1) Bush Hill Road: ledge was removed, drainage was installed and the entire length of the road was resurfaced; (2) Wason Road: widened and the shoulders reconstructed; (3) Pelham Road: rebuilt at Second Brook where the concrete retaining walls were found deteriorated beyond repair, a new culvert was installed, shoulders rebuilt and new guard rails installed.

Extensive roadway shimming and patching with shoulder reconstruction has begun with all roads reviewed each month on a continuing basis throughout Hudson.

Bituminous drainage swales have been installed in several problem areas, resulting in reduced ice build-up and reduced salt requirements.

The use of salt has been reduced by 500 tons, resulting in a cost reduction of $10,000.

Unfortunately, right-of-way problems prohibited the completion of the Robinson Road Project Phase III, which is now scheduled for completion during the summer of 1979 along with the reconstruction of a short portion of Boyd Road.

The Highway Department is aware of the innumerable drainage problems throughout the Town and is taking an inventory of these problem areas. It would be unreasonable to ask the people of Hudson to bear the cost of all these projects at one time. Thus, projects are listed and completed as time and funds allow. Without assigning any priorities, the following projects are presently programmed:

All of Philbrick Street; Madison Drive, in front of No. 15; Intersection of Connell and Water Streets; All of Alvirne Estates; Reed Street, in front of No. 3; St. John Street, in front of No. 5; Ridge Agenue, in front of Nos. 12

and 13; State Avenue, at the entrance of Ferry Street; Ferry Street, at the box culvert; Intersection of Charles Street and Oban Drive; Intersection of Winn Avenue with Lowell Road and Cross Street; Lowell Road across from Winn Avenue; Lowell Road across from the Power Station; Sunrise Drive, north of Winnhaven Drive intersection; Intersection of Sunrise Drive and Radcliffe Drive; Cedar Street at the intersection of Fir Street; Intersection of Tamarack and Butternut Streets; Intersection of Cottonwood Drive and Spruce Street; Intersection of Hemlock and Fir Streets; Intersection of Regina Street and Ricky Drive; Regina Street, at Nos. 3 and 8; Intersection of Alpha and "B" Streets; Intersection of Alpha Street and Belknap Road; Riverview Street at Nos. 4 and 8; Rayes Drive at Nos. 4, 10 and 6; Intersections of Cliff Avenue and Alpine Avenue; All of Adelaide Street; All of George Street; Intersection of Travers and Ridge Street; All of Blackstone Street; Noel Street at No. 5; Hurley Street at No. 22; Central Street at No. 105; Thorning Road at No. 1; Intersection Melendy Road and Greentree Drive; Belknap Road at Nos. 47 and 48; Intersection of First and "B" Streets; Derry Road at Nos. 45 and 46; Intersection of Barretts Hill Road and Greeley Street; Webster Street at No. 41; Lorraine Street at No. 15; Burnham Road at the former railroad right of way; and Wason Road in several locations.

Guard Rail Projects:

Gowing Road, Musquash Road, Steele Road, Bush Hill Road, Melendy Road and County Road.

Roadway Reconstruction Projects:

Intersection of Bush Hill Road and Pelham Road; Intersection of Sanders, Pelham and Melendy Roads; Barrett Hill Road from Hazelwood Road to Dugout Road; Intersection of County and Lowell Roads; Belknap Road from Gordon Street to Nevens Street; Burns Hill Road from Mark Street to Wason Road; Intersection of Lawrence Road and Route 111; and Robinson Road from Old Derry Road to Parker Drive.

I would like to take this opportunity to sincerely thank the many residents of Hudson who have supported and assisted the personnel of the Highway Department during the past year.

Respectfully submitted,

Al Hogan
Road Agent

OFFICE OF THE TOWN ENGINEER
1978 Annual Report

1978 – being the first year that the Town had both a Town Engineer and a Road Agent on staff – was a year of substantial accomplishment and progress was made in several important areas.

The Circumferential Highway

As an item of priority, the Circumferential Highway remains foremost in importance to the future well-being of the Town. At the beginning of 1978 the Project was in limbo, receiving little but discussion from most levels of government. The main reason for such inactivity was the changes during the 1970's in the federal guidelines, requiring a complete understanding of the planning processes involved. Today it is not enough to just request a federal-aid highway project; any request must remain justified following several agency reviews. Briefly, such a project must first be a part of the Nashua regional planning area's Area Transportation Plan, thus making the project eligible for inclusion on the area's Transportation Improvement Program (T.I.P.). No project can receive federal design or construction aid unless it is on the T.I.P. However, to seemingly confuse matters, only half of the Circumferential Project (as Hudson knows it) was on the Area Transportation Plan because the portion from NH Route 111 to Lowell Road at the Sagamore Bridge was considered unjustified due to insufficient traffic counts. This portion is today called the "Southeast Circumferential Highway Project." As the State presently owns the right-of-way for the Southeast Project, this office requested that the former traffic counts be reviewed. Approvals were obtained and today the Nashua Regional Planning Commission is conducting a Traffic Re-evaluation. If the former traffic data is found outdated and the new counts justify a highway, then the Southeast Project can be included on the appropriate plans. The proposed portion from NH Route 111 crossing NH Route 102, Webster Street and the Merrimack River is now called the "Northeast Circumferential Highway Project." As former traffic counts justified the Northeast Project, this office requested that it be placed on the T.I.P. The request was granted, having received the approvals from the Federal Highway Administration, the NH Department of Public Works and Highways, the Nashua Regional Planning Commission, and—quite importantly—also receiving the concurrence of the City of Nashua. The next step was accomplished: to request the State to perform the necessary location study for the Northeast Project. After consideration, the State agreed to perform the costly, but Northeast Project. After consideration, the State agreed to begin the costly, but the coming Fall to perform the work. In order to see the Circumferential Highway a reality, it is necessary that the "paperwork" be completed. Meanwhile, this Office will continue to work with the Selectmen, the Legislators, and the Planning Commissioners in securing the necessary State and Federal funding for future construction.

The Sewer Project

By the end of 1978, pipeline construction of Contracts 1, 2, and 3 was nearly completed with the Contractor planning to finalize his work in the Spring of 1979, performing landscaping and clean-up operations. Of obvious concern to the citizens is also the resolution of alleged inadequate trenchwork compaction, an issue that will not be forgotten by this Office or the Selectmen. The end of the easement problem finally appears within sight, and the many residents and businessmen who awarded the Town gratis easements or otherwise negotiated in good faith are to be commended for their true concern for the Town. Another important accomplishment was the signing of the Nashua-Hudson Wastewater Treatment Agreement, enabling the Town to "own" 12.5% of the capacity of the Nashua Treatment Plant. The Town began pumping its domestic waste across the Merrimack River to the plant on January 3, 1979, at 2:00 p.m. However, the Town must now implement a Sewer Users Fee, an Industrial Cost Recovery System, as well as enforcing the previously adopted Sewer Ordinance. Contract No. 4, located north of Tolles Street, west of Webster Street, and including a pumping station, is scheduled to go to bid, pending funding approval at Town Meeting.

Subdivisions

Working closely with the Planning Board in reviewing proposed subdivision roadways as well as overseeing construction and bonding of the projects, this Office was required to spend a large amount of time in performing such tasks. In fact, several phases of the entire process often went under-supervised due to other critical priorities. To further compound matters, drainage problems and roadway concerns of many "old," but yet unaccepted, subdivisions also required an inordinate amount of attention. Apologies are extended to the residents of subdivisions whose complaints appeared to go unheeded. Of particular concern are: Hillcrest Estates, Blueberryfield Park, Winding Hollow Road, Olde Coach Road Estates, and Stoney Acres. Likewise, many developers and contractors that requested roadway reviews have also experienced lengthy periods of waiting or are yet waiting to have their request answered. Obviously, such manning problems must be overcome if the Town is to have adequate subdivision review; it is not enough to have just good subdivision regulations.

Highway Projects

During 1978, highway consulting engineers were retained to perform reconstruction design of: Derry Street (N.H. Route 102) from Highland Street to Elm Avenue; two intersections on Central Street at Burnham Road and Lowell Road; Central Street between Burnham Road and Lowell Road; and, Kimball Hill Road near Benson's Farm. The Derry Street Project has greatest priority and is scheduled for construction during the summer of 1980. State Town Road Aid (TRA) projects are also scheduled for Robinson Road (near Griffin Road) and for a portion of Boyd Road. Other Town highway projects that are also being considered are West Road, Sullivan Road, Speare Road, Burns Hill Road (near Wason Road), Oban

Drive, and Derry Lane. Reconstruction of Webster Street was requested of the State in late 1978 and the Signalization Project at Library and Ferry Streets continued to experience incredible delays since its start-up in November 1977.

Miscellaneous

The Town Engineer was chairman of the Truck Ordinance Review Committee, comprised also of the Police Chief, Road Agent, Planning Board Member Robert Jasper and Citizen Representative Jean Serino. A public hearing on amending Ordinance No. 72 was held on May 22, 1978, and the committee's report was submitted to the Selectmen on October 30, 1978.

An attempt was made to revitalize the Hudson Safety Committee but other time demands prevented the Town Engineer from arranging more than one meeting. Also, on the committee were the Fire Chief, Police Chief, Road Agent and Citizens Patricia Breton and Illa Hetzer.

This office assisted the Planning Board in the Town adoption of Ordinance No. 80 Flood Damage Prevention Ordinance, and is now the responsible office for its administration.

Commentary

Though not always visible, duties of this office are quite varied and often will demonstrate its impact only in the future by today's effort in State, Regional and Federal planning decisions. Clearly, the greatest progress of this office was accomplished during the summer months when a CETA secretary was on staff. Therefore, the citizens of Hudson are being asked to authorize funding of such a position, which would result in secretarial support for the Building Inspector and the Town Treasurer.

Additionally, innumerable opportunities to secure Federal and State subsidies were lost due solely to a lack of manpower; some examples are: HUD Community Grants (two cycles missed), State safety funds, FHA sewer extension funds, possible FHA water main extension funds, and possible solid waste (landfill) funds at the county level. Additionally, there is a need for the Town to become involved in construction inspection of septic systems as well as assisting other Town committees in areas of water resource planning, wetlands impacts, soils concerns, future landfill planning, and expanding the sewerage system.

This report cannot be closed without extending special thanks to Road Agent Al Hogan and Sewer Project Engineer Armand Senesac. Their tireless efforts to my unending demands are sincerely appreciated.

Respectfully submitted,

Robert A. Perreault, Jr., P.E.
Town Engineer

HILLS MEMORIAL LIBRARY
Annual Report
Year ending December 31, 1978

ADULT ROOM

Number of books on shelves January 1, 1978	13,417
Number of books in alcove	534
Number of High School Directed Reading paperbacks	190
Number of books added by donation (patron)	291
(Nathaniel Hawthorne College)	36
Number of books added by purchase	1,138
Number of record albums purchased	24
Number of paperbacks donated	1,000+
Number of encyclopedias purchased	1
Number of reference books purchased	11
Number of books discarded or lost	20
Magazines	78
Number of books on shelves January 1, 1979	15,622
Books borrowed from State Bookmobile	700
Films borrowed from the State	51
Books borrowed through Inter-Library Loan (Nashua)	86
(State)	66

Circulation

Number of paperbacks	9,283
Number of periodicals	1,161
Number of record albums	625
Number of dress patterns	80
Number of books	27,464
Number of new borrowers	789
Total number of borrowers (card holders)	6,840
Fines collected	$169.00
Money from copy machine	$284.40
Total circulation	29,330

CHILDREN'S ROOM

Number of books on shelves January 1, 1978	8,175
Number of books added by purchase	678
Number of books added by donation	10
Number of magazines	11
Number of encyclopedias purchased	2
Number of reference books purchased	7
Number of books discarded or lost	19
Number of books on shelves January 1, 1979	8,864
Films borrowed from the State	51
Films borrowed from Nashua	0

Circulation

Number of new borrowers	336
Total number of borrowers	5,447
Fines collected	$127.53
Money from lost books	$34.76
Total Circulation	24,580

BOOKMOBILE

Number of books on shelves July 1, 1978	
Hardcovers	600
Paperbacks	1,000
Total	1,600
Number of books added by donation (Patron)	
Hardcovers	175
Paperbacks	350
Number of books on shelves December 1, 1978	2,125
Books borrowed from Children's Room	
to supplement our collection	170
as requested from a Patron	15
Books borrowed from Adult Room	
as requested from a Patron	20

Circulation

Number of adult books	283
Number of adult paperbacks	148
Number of children's books	889
Number of children's paperbacks	57
Total Circulation	1,377

Summary:

New registrations	1,125
Number of volumes	24,486
Circulation Total — Jan. 1, 1978 - Nov. 30, 1978	55,287

*Does not include December circulation

HILLS MEMORIAL LIBRARY
ANNUAL REPORT

"Growth" was the key word for 1978, for it saw a Bookmobile go into service and a Building Committee looking at architects drawings and firming up ideas after getting John Carter under contract as our architect and completing a survey of our library property. Hours have increased as we no longer close for lunch and dinner, remaining open the full day. We saw a continuation of greatly varied programs projected in the past.

The Junior Women's Club Bookmobile (and we must call it that, for it was their "baby" from start to finish) is a surplus Army truck, pleasingly refurbished, and stocked with donated books that tours Hudson on Monday, Wednesday and Saturday, driven by a CETA funded driver. Its reception by the people has exceeded our fondest expectations.

The Building Committee confronted a universal desire for a library addition that would not overpower our lovely old building, for one that would complement it. Our architect's early drawing reflect that wish, and we believe we can achieve an addition that will be aesthetically pleasing while never losing sight of a need to build as economically as possible.

A new furnace and storm windows were installed.

December 1977	The Inter-Mountain Winds Quartet gave a Sunday afternoon concert at the library. This was well attended. Refreshments were served by the Friends of the Library. The children's room was open for babysitting. Crafts were made by the older children during the concert. Story time ended with a visit from our Santa. The Hudson Day Extension decorated the library for the holidays. Under Mrs. Lucinda Krupa, extension continued with the decorations through the spring. The extension took on the library as a community project. The library became very festive for the rest of the year.
January 1978	Story time in the children's room. Film festival held on Saturdays.
February	Story time. Films. 14th was celebrated as "I Love to Read" day.

March

Children's room "The Jelly Bean" contest sponsored by the Friends of the Library.
Story time.
Films continued.
Kinder-World kindergarten started visiting the library on a regular basis.

April

Hills Memorial Library received the Certificate of Qualifications. This is the fourth year the library qualified for the award.

National Library Week was celebrated with displays of special books.

The library held a community project at the library under the supervision of Mrs. Susan Dufault, Library Assistant. With the cooperation of the U.N.H. Extension office, "Talking Bike" and lesson material was loaned to the library for use in this project. Twenty-five students signed up for the five-week course on Bike Safety. MacDonald's provided a movie on bike safety; Officer Richardson from the Hudson Police talked on bike safety; Mr. Ryan Tyler gave a talk on cross country biking, the bike and gear to use; Mrs. Patricia Hetzer from the Hetzer Bike Shop inspected the students' bikes and registered those passing inspection. Upon the completion of the course, certificates were awarded from U.N.H. Extension Safety Program. Twenty-five students passed the course.

May

A large Art Exhibit from Alvirne was on display with a great deal of interest on Tolkien subjects.

This month the Senior Citizens had a beautiful craft exhibit in the library. The exhibit was at the library for a week.

The Friends of the Library held an all-day book sale netting approximately $100.00.

Mrs. Susan Dufault visited all the sixth grades welcoming the students to use the adult room. Both Memorial and the Heritage Christian Schools were visited by Mrs. Susan Dufault who gave a short history of the library and an invitation to register for an adult card.

June

Story time continued.

Second grade visits the library and is given a tour with a brief history.

A fashion show of beautiful hand-crafted clothes were modeled by Ladies of the Town. Refreshments were served. Mistress of Ceremonies was Mrs. Anita Beaumont.

BOOKMOBILE makes first appearance in the town of Hudson.

July & August

Children reading program.

Added events for the summer for the children's room: weekly puppet shows, movies, preschool story time, craft projects and fun time.

The Extension once again came to the aid of the library with a food sale at the Hudson Mall and netted a profit of $130.00. The ladies then bought the much-needed refrigerator for the staff.

September

School brings the registration of 10 classes from the Webster School. The first visit of each class began with a tour and history of the library followed by regulations and rules for use of the library. Mrs. Susan Weghorst, the children's Librarian, has introduced several new projects for young people. These programs are sponsored through the U.N.H. Extension Service.

October

The library planned an "Octoberfest:" The Senior Citizens of Hudson gave an afternoon concert. There were solos by individual members and sing-alongs with the band. The electric piano was loaned by the Nashua Music Company on Amherst Road. Refreshments were served at the end of the program. Craft Day found 12 talented local craftsmen willing to share their handicraft with the public.

The Friends of the Library, Mrs. Patricia Hetzer, Chairman, presented the library with a most beautiful Atlas Stand, hand-crafted by Mr. Paul Wheeler. This was a most needed piece of furniture.

October closed with a Halloween Live Puppet Show from the professional group "Silver Penny Puppets." The audience was thrilled with the presentation.

November

Story time comes to a close until after the new year.
Films with an ever bigger audience.

Mrs. Norma Hines exhibit of Christmas crafts and decorations are a delight for all to see. Many ideas have been displayed to the patrons for use in their own homes.

December — Christmas crafts will be taught in the Children's Room.

The Christmas Concert on December 10th by the Inter-Mountain Wind Quartet will add to the Christmas festivities. There will be a Christmas Festival in the Childern's Room the same afternoon.

Movies continue through the year.

Bookmobile is in more demand as library services reach more of the town's residents.

The Trustees and library staff gratefully thank the many kind, thoughtful people and organizations who were so generous to us in 1978.

Hills Memorial Library Trustees

Judith Boska
Donald MacIntyre
Gilbert Nolte

REPORT OF THE HILLS MEMORIAL LIBRARY BUILDING COMMITTEE

At the March town meeting, the sum of $43,300 was appropriated under the warrant article submitted by the Hills Memorial Library Building Committee. Reappointment of the previous members of the committee was approved by the town.

A spring meeting was called to reorganize. Officers elected for the coming year were: Mr. Leonard Smith, chairman; Mr. David Thompson, vice chairman; Mr. Robert Smith, second vice chairman; and Mrs. Helen Friese, secretary.

At an executive meeting, decision was made to contract Mr. John Carter as the library architect.

Members of the committee continued to study other library expansions.

Mr. Carter presented drawings that incorporated the ideas and suggestions of the committee. The exterior plans were accepted. Approval was given Mr. Carter to proceed with working plans.

As of this printing, no federal funds have been made available for the library construction. Federal funding for expanding the library will continue to take priority during the coming year.

With regret the committee accepted the resignation of Mrs. Maude French, who served as library trustee for 25 years, and Mrs. Helen Friese, a former trustee and secretary of the Building Committee.

As the demand for library services increase, through the growth of the town, the need for expansion becomes more apparent. If federal monies are not forthcoming, the Building Committee feels it would be necessary to ask the town for funds for needed expansion.

Respectfully submitted,

Leonard Smith, Chairman
David Thompson, Vice Chairman
Robert Smith, Second Vice Chairman
Patricia Hetzer
Mildred McCoy
Robert Jasper
Anne Seabury
Gilbert Nolte
Judith Boska
Donald MacIntyre
Alice H. Jones

BUILDING INSPECTOR'S REPORT
July 1, 1977 through June 30, 1978

Although a smaller community, Hudson still attracts people from outlying communities who wish to make this town their permanent residence.

A rapid increase in small industrial plants and commercial businesses is evident. The development of new homes with a high valuation helps to stabilize the tax rate.

Because of the variations in zoning and building code requirements, it is necessary for the individuals to arrange a meeting with the Building Inspector before establishing a business or making changes in one's present property.

Respectfully submitted,

Richard E. Millard
Building Inspector

Single Family Homes	204	Fences	20
Duplex	16	Fireplaces and Chimneys	15
Additions and Alterations	49	Signs	15
Garages and Carports	53	Pools	24
Commercial Buildings	8	Greenhouses	4
Industrial Buildings	6	Miscellaneous	13
Additions to Commercial Buildings	2	Void Permits	1
Additions to Industrial Buildings	1	Shopping Center (not built)	1
Sheds and Barns	22		
Porches and Decks	10	TOTAL	464

ZONING BOARD OF ADJUSTMENT
July 1, 1977 - June 30, 1978

Applications received	48
Variances granted	33
Variances denied	9
Applications Withdrawn	3
No Agenda	1
Requests for Rehearing — Denied	3
Stipulation Removed	1

For the Zoning Board of Adjustment

HARRY PIPER
Chairman

REPORT OF THE PLANNING BOARD
July 1, 1977 - June 30, 1978

The Planning Board consists of seven members. They are: Fred Klose, Chairman, G. Philip Rodgers, Clerk, Roger Belanger, Roger Jette, Robert Jasper, Leo Patrick and Selectman Representative John Bednar.

The following record of transactions transpired during this period:

Subdivisions Approved	27
Subdivisions Denied	1
Site Plans Approved	23
For Recording Only Plans	7
Lot Line Approvals	10
Easements Approved	1
Bonds Signed	5
Discretionary Easements Approved	8

Major Events:

a) Two Zoning Ordinance hearings for public enhancement and submittal of zoning changes were held November 16, 1977, and November 30, 1977.

b) Two formal Public Hearings for Zoning Ordinance Changes and Subdivision Amendments were held January 25 and February 22.

c) Because of the rapid growth within the town, a limitation on building permits was imposed within new subdivisions. This plan was established based on similar plans adopted by other towns in southern New Hampshire. It appeared not to cause any hardship on any small developers and no complaints were received by anyone after the system was implemented. It does prevent any one large subdivision from building numerous homes, thus further burdening the schools, fire department or other town services.

A sounding board was established with the assistance of the Nashua Regional Planning Commission. This board will develop eventual changes to the present Zoning Ordinance and strive to develop a Town of Hudson Master Plan. Work will not be complete until sometime in 1980.

FRED W. KLOSE
Chairman

HUDSON SOUNDING BOARD

The Hudson Sounding Board was established in June 1978 to act as a long-range planning arm of the town Planning Board, using some 80 citizens, and professional town planning services from the Nashua Regional Planning Commission. As Hudson has grown, it has become increasingly apparent that if the town doesn't promote orderly growth and development it suffers; the Sounding Board is preparing a master plan to guide the future growth of the community according to its needs, while protecting the rights of the individual landowner—large and small.

All Sounding Board meetings are open to the public, and any resident of Hudson may participate. There were six Sounding Board meetings and nine subcommittee meetings in 1978.

After long discussions of problems in Hudson, lists were made which showed "what we like about Hudson" and "what we don't like about Hudson." Ninety ballots were sent out which listed these likes and dislikes. The top five results in both categories are the basis for the Sounding Board's goals for future growth and development.

1. Preserve Hudson's rural small town character.
2. Preserve farms and wooded areas.
3. Build the Hudson Beltway.
4. Maintain town recreation lands, and acquire or protect unique natural areas (such as scenic overlooks, etc.) for the use of future generations.
5. Maintain the year-round school system.
6. Control the town's future growth.
7. Prevent unsightly strip zoning where possible.

Most of these goals can only be attained if they are upheld by passage of revisions to the local zoning ordinance. Extensive research and discussion must take place before alternative suggestions on future growth are made to the Planning Board. This is presently happening in subcommittees dealing with:

* Housing and Growth
* Commercial and Industrial Development
* Town Facilities (schools, fire protection, police, sewerage, etc.)

By planning for Hudson's future now, we hope to avoid unpleasant surprises and better control the town's property tax increases. If you would like to join us, contact Fred Klose or Joan Pomeroy at the Town Hall, or call Phil Laurien at the NRPC (883-0366). We are shooting for completion of a Master Plan and recommendations to the Planning Board for 1980 Town Meeting. Your support counts! Ask any of our members.

Hudson Sounding Board Members

Berube, Joyce
Binks, Gloria
Blue, Barbara – TF
Bolton, Karen
Boucher, Lionel – CI
Brass, Daniel
Breton, Mrs. – TF
Brunt, Arthur
Bubar, Sharon
Charette, Carol
Chase, Dorothy
Corriveau, Richard
Cote, Robert
Cuff, Eileen
DaCosta, Antonio
Dery, Yvan
Despres, Mrs. Alfred
Dion, Ernest
Dolbec, Richard
Doloff, Peter
Donovan, Richard
Ducharine, Doris
Erb, Margaret – HG
Femia, Rocco
Frost, Robert
Fuller, Gordon
Grenke, Edward
Guyette, Charles
Haley, Sylvia – CI
Hamilton, Tom
Hetzer, Pat – TF
Hill, Robert – TF
Howe, Warren
Inderbitzen, Paul – CI
Keeney, Phyllis – CI
Kevenhoff, Walter
Krebs, Michael – CI
Kryskow, J. Michael, Jr.
Laffin, Ellen
Lambert, Rhoda
Landry, Robert
Lawrence, John
Leys, Elaine – HG
Makinen, Robert – HG
Manor, Bernard – TF
Marison, Robert
Martin, Philip
McAuliffe, Jim
McCarthy, Bonnie
McGinley, Jack
McKiernan, James – HG
Morrison, Gail – HG
Mooney, Irene
Mosnieka, George
Nadeau, Emery
Nutting, Frank
Osberg, Kathleen – HG
Pellegrini, Tony
Phelps, Dr. James
Phillips, Mae Allen – HG
Piper, Harry
Powers, Phyllis
Provencel, Bob
Raymond, Rheume
Renzullo, Andrew – TF
Renzullo, Faith – TF
Reochke, Maureen
Rice, Abbot – HG
Robert, Denise
Russell, Janice
Sarlo, H. Daniel – CI
Sarris, John – HG
Serino, Jean – CI
Simard, Donald
Simpson, Edward Jr.–TF
Smith, Leonard – CI
St. Cyr, Robert – HG
Tassi, Richard – HG
Tate, Gordon
Vlatas, George
Williams, Susan
Appler, Phyllis
McGinley, Barb
Despres, Alfred
Teny, D.
Klose, Fred

CI – Denotes Commercial and Industrial Development Committee Member.
TF – Denotes Town Facilities Committee Member.
HG – Denotes Housing and Growth Committee Members.

Respectfully submitted,

For the Sounding Board

Philip C. Laurien
Senior Regional Planner

VISITING NURSE ASSOCIATION OF NASHUA, INC.
ANNUAL REPORT TO THE TOWN OF HUDSON
July 1, 1977 - June 30, 1978

During this period the nurses, home health aides, physical, occupational and speech therapists have been available to the Town of Hudson for home visits in the community. In addition, we have continued the monthly clinic sessions at the senior citizens meeting in the Lions Club building. There have been a total of 2,900 visits broken down in the following manner.

ANN D. AGRAN
Executive Director

HUDSON VISITS

1977	Nursing	H. H. Aide	O.T.	P.T.	S.T.	Hmkr.	Clinics
July	81	98	--	12	4	--	27
August	88	108	1	6	4	--	--
Sept.	93	111	2	11	--	--	30
Oct.	89	130	1	20	6	--	21
Nov.	100	118	1	12	8	12	29
Dec.	91	124	--	20	--	9	23
Subtotal	542	689	5	81	22	21	130
1978							
Jan.	74	99	--	8	--	1	40
Feb.	51	74	--	4	--	2	28
March	69	99	--	8	--	7	74
April	73	69	--	4	--	18	50
May	108	83	1	18	2	22	58
June	102	86	3	27	--	13	35
Subtotal	477	510	4	69	2	63	285
TOTAL	1019	1199	9	150	24	84	415

TOTAL of all kinds of visits — 2900.

HEALTH OFFICER'S REPORT

This year was a progressive one for the Hudson Health Department. As of July 1, 1978, Health Permits were required of all businesses that came under the Health and Sanitary Laws of New Hampshire.

In 1977, ten cases of food poisoning were reported. During the year 1978, one case was reported.

The Health Department would like to thank the Hudson business community for their cooperation in helping to make our Town a better and healthier environment to live in.

Respectfully submitted,

DR. LAZAR R. SION
Health Officer

Health Permits Issued	81
Communicable Disease Cases for Investigation	2
Diagnostic Laboratory Service	3
Water Test of Ponds	4
Public Water Test	5
Inspection of Food Establishments	36
Inspection of Food Markets	12
Rabies Test	1
Septic Tank Test	14
Sewerage Complaints	22
General Health Complaints	72
Food Poisoning Investigations	1
Foster Home Inspection	12
Day Care and Nursery Inspections	16
Waste Disposal Complaints	3
Dog Bite Complaints	4
Air Pollution Complaints	8
Public Health Nutrition Service	3
Removal and Disposal of Putrescible Material	3
Swimming Pool Complaints	4
Humanitarian Calls	2
Removal and Reburial of Interment Bodies (Certificates Issued)	6
Wild Life Complaints	2
Occupational Disease Investigations	4
Cases Pending Court Action	1
Violations	22

ANNUAL REPORT OF THE CONSERVATION COMMISSION

During 1978, the Conservation Commission requested that the Selectmen appoint two additional members. Their approval brought our number to seven, as allowed under state law.

As Hudson continued to grow, we worked with the Planning Board and Town Engineer Perrault to implement the Wetlands Protection Zoning Ordinance. Hudson's wetlands map can be seen at the Town office building.

The Commission acted on six dredge and fill permit applications. Each site was inspected and a report was submitted to the New Hampshire Special Board on dredge and fill.

Commission members innoculated seven elm trees as protection against Dutch Elm Disease. Three of these elms measured more than thirteen feet in circumference, placing them in the "historic elm" category, approximately 200 years old. Hudson residents interested in this annual treatment program are encouraged to contact the Conservation Commission. Help in treating the trees is also welcome.

The Town purchased the Parker Nature Area on Robinson Road from Mr. and Mrs. Charles C. Parker. Reimbursement through the Federal government's Heritage Recreation and Conservation Service is forthcoming. Commission members planted seedlings at the Parker area from the Wildlife package made available from the state nurseries. The Boy Scouts of Troop 20 built a nature trail through the Parker Nature Area. Thomas Dolbec planned and supervised the project as part of Eagle Scout requirements. Mr. Donald Spalding constructed a sign which has been erected at the site.

Other projects involving Commission members included participation in conservation workshops and the Hudson Sounding Board, and explanation of flood plan maps at the town elections.

Respectfully submitted,

Kathleen Osberg, Chairman
Bernard Manor, Vice-Chairman
Phyllis Appler, Secretary
Dot Spalding, Treasurer
Curtis Laffin
Leon Malouin, Jr.
George Vlatas

HUDSON RECREATION COMMISSION
1977-1978

This past year has been a very productive year as far as participation by various ages is concerned.

Due to the renovation of Memorial School fields, we were unable to have soccer as in previous years. However, we maintained a very large-scale basketball program both summer and winter for boys and girls. Tennis lessons for all ages were given and the volleyball games for adults have continued. Men's softball got off to a good start and the Jette Field was utilized to the fullest, as the Girls' Softball used the field for two games per night also. A new Senior Babe Ruth team was instituted and minor leagues were also to give every boy a chance to continue to play baseball.

Swimming lessons were given, and taken advantage of by many.

We continue to need volunteers for various sports activities and encourage ideas from interested people on activities to pursue.

We thank all those who helped make recreation in Hudson possible and continue to look for more and better recreation for all ages in the future.

Respectfully submitted,

Joyce Cloutier, Chairman
John Lavoie
Robert Dominico
Lorraine Madison

TOWN CLERK'S REPORT
December 24, 1977

RECEIPTS:

Motor Vehicle Permits	$120,729.50	
Town Clerk Fees	1,569.00	
Dog Licenses	837.85	
TOTAL RECEIPTS:		$123,136.35
Remitted to Treasurer		$123,136.35
Cash on Hand 12/24/78:		-0-

John P. Lawrence
Clerk

TOWN CLERK'S REPORT
June 30, 1978

RECEIPTS:

Motor Vehicle Permits	$172,196.50	
Town Clerk Fees	2,175.90	
Dog Licenses	3,425.00	
TOTAL RECEIPTS:		$177,797.40
Remitted to Treasurer		$177,797.40
Cash on Hand 6/3/78		-0-

Karen R. Wisnosky
Clerk

HUDSON ORGANIZATIONS AND LEADERS

ALVIRNE CHAPEL: Charles Glenday, 21 Cabot Drive, Nashua, 883-5972
AMERICAN LEGION: Albert J. Hummewell, 3 Chapin Road, 883-7113
AMERICAN LEGION AUXILIARY: Therese Westcott, 71 Habor Avenue, Nashua
AIDES TO ST. KATHRYN: Elaine Christopher, 10 Burns Hill Road, 883-1317
BAFTA FEDERATION OF THE FIRST BAPTIST CHURCH OF HUDSON: Leona Brook, 164 Robinson Road, 889-1201
BETA SIGMA PHI SORORITY, OMICRON CHAPTER: Karen Stanger, 21 Dunbarton Drive, Nashua, 883-6266
BOY SCOUTS OF AMERICA: Leslie Erb, Bush Hill Road, 882-7870
FIRST NEW HAMPSHIRE REGIMENT, INC.: Norwood Keeney, Wason Road, 882-2636
GIRL SCOUTS OF AMERICA: Joan Tyler, Summer Avenue, 882-8746
GREEN MEADOWS GOLF CLUB: Philip Friel, Steel Road, 889-1555
4-H COORDINATOR: Alice Jones, Dracut Road, 635-2816
HUDSON CHAMBER OF COMMERCE: Philip Rodgers, 45 Derry Road, 882-3322
HUDSON DAY EXTENSION GROUP: Mrs. Ruth O. Parker, Robinson Road, 883-2417
HUDSON EVENING EXTENSION GROUP: Elaine Dolbec, Musquash Road, 889-6722
HUDSON FIREMEN'S RELIEF ASSOCIATION: Cliff Rowell, Box 123, 882-6441
HUDSON FISH AND GAME CLUB: Kenneth Braccio, 147 Belknap Road, 882-6531
HUDSON FORTNIGHTLY CLUB: Mrs. John Russell, Boyd Road, 882-5090
HUDSON GRANGE NO. 11: Bernard Fifield, 2 Robins Court, Litchfield, 883-5404
HUDSON HISTORICAL SOCIETY: Erich Parker, Robinson Road, 883-2147
HUDSON JUNIOR WOMEN'S CLUB: Barbara Tellinghuison, Heritage Circle, 883-0977
HUDSON KIWANIS: Robert C. Smith, 256 Lowell Road, 889-9432
HUDSON LIONS CLUB: Philip Rodgers, 14 Abbott Street, 882-2398
HUDSON ROTARY CLUB: Joseph Gregoire, 2 Stable Road, 883-3964
HUDSON SENIOR CITIZENS CLUB: John Boyd, Kimball Hill Road, 883-9621
HUDSON TAXPAYERS' ASSOCIATION: John Bednar, 153 Ferry Street, 883-7541
HUDSON V.F.W. POST: Richard Poole, Sr., 35 Gowing Road, 882-3288
HUDSON V.F.W. AUXILIARY: Evelyn M. Tupper, 11 Beech Street, Nashua, 889-8267
KNIGHTS OF COLUMBUS: Vin Casale, Windhaven Drive, 889-1975
LADIES GUILD OF ST. JOHN'S: Marjorie Yagielowicz, 15 Ledge Road, 883-7426
ST. JOHN'S PARISH COUNCIL: William Irwin, 6 Tessier Street, 883-8288
SANA SALENA CORP. (Color Guards): Evelyn Lester, 13 School Street, 883-7837
SUBURBANETTES: Richard St. Onge, Sunrise Drive, 883-6530
WATTANNICK GRANGE NO. 327: Natalie Heath, 112 Belknap Road, 889-7510
WOMEN'S FELLOWSHIP OF COMMUNITY CHURCH OF HUDSON: Susan Menko, Barrett Hill Road, 889-0921

TREASURER'S REPORT

GENERAL ACCOUNTS
for the Year Ended June 30, 1978

Balance on hand — July 1, 1977		1,381,753.84
Cash Received		
Tax Collector	2,996,137.35	
Town Clerk	300,923.75	
Selectmen	446,655.91	
Transferred from Revenue Sharing Account	230,000.00	
Interest on invested funds	57,820.21*	
Bank of NH, NA — tax anticipation loan	750,000.00	
Indian Head National Bank — capital equipment loan	68,000.00	4,849,537.22
		6,231,291.06
Total paid out per order of Selectmen		6,173,434.27
Balance on hand — June 30, 1978		57,856.79
Bank of NH, NA		22,097.69
First Federal Savings & Loan Association		18,305.02
Nashua Federal Savings & Loan Association		17,454.08
		57,856.79

*Because the November, 1977, tax bills were not issued until April, 1978, the Treasurer did not have full use of tax funds. Consequently, interest earned on invested funds materially decreased.

TREASURER'S REPORT

SEWER ACCOUNTS
for the Year Ended June 30, 1978

Balance on hand – July 1, 1977		22,635.30
Cash Received		
EPA construction grants	2,199,400.00	
N. E. Merchants National Bank Construction loans	2,000,000.00	
Interest earned	42,668.56	4,242,068.56
		4,264,703.86
Total paid out per order of Selectmen		3,729,060.46
Balance on hand – June 30, 1978		535,643.40
Bank of NH, NA		511,460.57
Indian Head National Bank		100.00
Nashua Trust Company		23,800.20
N. E. Merchants National Bank		282.63
		535,643.40

TREASURER'S REPORT

REVENUE SHARING ACCOUNT
for the Year Ended June 30, 1978

Balance on hand — July 1, 1977		136,468.08
Cash Received		
Revenue Sharing entitlements	87,676.00	
Anti-Recession entitlements	503.00	
Interest earned	11,585.40	99,764.40
		236,232.48
Total Paid Out		
Transferred to General Account	230,000.00	
Transferred to Anti-Recession Account	2,603.00	232,603.00
Balance on hand — June 30, 1978 — Bank of NH, NA		3,629.48

ANTI-RECESSION ACCOUNT
for the Year Ended June 30, 1978

Cash Received	
Transferred from Revenue Sharing Account	2,603.00
Interest earned	152.65
Balance on hand — June 30, 1978 — First Federal Savings & Loan Association	2,755.65

Respectfully submitted,

Daniel M. Zelonis
Town Treasurer

PROPERTY TAX ACCOUNTS
December 24, 1977 through June 30, 1978

	1978	1977	1976	1975	1974	1973	1972	1965
DEBITS								
Balance Uncollected 12/24/77		1,814,784.87CR	3,370.30	1,681.73	657.88	320.71	169.68	5,208.12
Interest Collected		6,616.14						
Added Taxes								
Refunds		2,249.73	170.10					
Original Warrant		4,161,055.85						
TOTAL DEBITS		2,355,136.85	3,540.40	1,681.73	657.88	320.71	169.68	5,208.12
CREDITS								
Taxes Collected	14,359.07	2,037,134.71						
Interest Collected		6,616.14						
Sewer Charges Collected		8,439.58						
Abatements		1,155.60	170.10					
TOTAL CREDITS	14,359.07CR	2,053,346.03	170.10					
Uncollected 6/30/78	14,359.07CR	301,790.82	3,370.30	1,681.73	657.88	320.71	169.68	5,208.12

RESIDENT TAX ACCOUNTS
December 24, 1977 through June 30, 1978

	1978	1977	1976	1975	1974	1973	1972	1965
DEBITS								
Balance Uncollected 12/24/77		19,450.00	10,280.00	10,250.00	7,570.00	640.00	90.00	
Penalties Collected		689.00	21.00	4.00				
Added Taxes		390.00	40.00					
Refunds								
Original Warrants								
TOTAL DEBITS		20,529.00	10,341.00	10,254.00	7,570.00	640.00	90.00	
CREDITS								
Taxes Collected	430.00	6,890.00	210.00	40.00				
Penalties Collected		689.00	21.00	4.00				
Abatements								
TOTAL CREDITS	430.00	7,579.00	231.00	44.00				
Uncollected June 30, 1978	430.00CR	12,950.00	10,110.00	10,210.00	7,570.00	640.00	90.00	

Karen R. Wisnosky
Collector of Taxes

UNREDEEMED TAXES – JUNE 30, 1978
December 24, 1977 through June 30, 1978

	1976	1975	1974	1973	1972	1971
DEBITS						
Balance Unredeemed 12/24/77	64,959.65	11,097.33	4,296.97	646.86	34.67	677.81
Taxes Bought by Town						
Interest After Sale	1,126.54	448.45	19.99			
TOTAL DEBITS	66,086.19	11,545.78	4,316.96	646.86	34.67	677.81
CREDITS						
Interest Collected	1,126.54	448.45	19.99			
Redemptions	25,518.90	2,844.90	463.89			
Abatements	476.05					
Deeded to Town						
TOTAL CREDITS	27,121.49	3,293.35	483.88			
Balance Unredeemed June 30, 1978	38,864.70	8,252.43	3,833.08	646.86	34.67	677.81

Karen R. Wisnosky
Collector of Taxes

PROPERTY TAX ACCOUNTS
July 1, 1977 through December 24, 1977

	1977	1976	1975	1974	1973	1972	1965
DEBITS							
Balance Uncollected July 1, 1977	1,245,012.70CR	221,514.20	2,499.10	567.05	407.11	349.80	5,208.12
Interest Collected	1,889.71	17,320.15	147.14	90.83	25.60	35.53	
Added Taxes							
Refunds		2,074.89	112.08				
Original Warrant							
TOTAL DEBITS	1,243,122.99CR	240,909.24	2,758.32	657.88	432.71	385.33	5,208.12
CREDITS							
Taxes Collected	569,772.17	217,025.08	817.37	90.83CR	86.40	180.12	
Interest Collected	1,889.71	17,320.15	147.14	90.83	25.60	35.53	
Sewer Charges Collected		605.25					
Abatements		2,588.46	112.08				
TOTAL CREDITS	571,661.88	237,538.94	1,076.59		112.00	215.65	
Uncollected 12/24/77	1,814,784.87CR	3,370.30	1,681.73	657.88	320.71	169.68	5,208.12

RESIDENT TAX ACCOUNTS
December 24, 1977

	1977	1976	1975	1974	1973	1972	1965
DEBITS							
Balance Uncollected July 1, 1977	31,230.00CR	10,990.00	10,360.00	7,577.00	640.00	90.00	
Penalties Collected	161.00	92.00	12.00	3.00			
Added Taxes	2,100.00	220.00	10.00				
Refunds							
Original Warrant	84,040.00						
TOTAL DEBITS	55,071.00	11,302.00	10,382.00	7,580.00	640.00	90.00	
CREDITS							
Taxes Collected	35,460.00	930.00	120.00	3.00CR			
Penalties Collected	161.00	92.00	12.00	3.00			
Abatements				10.00			
TOTAL CREDITS	35,621.00	1,022.00	132.00	10.00			
Uncollected 12/24/77	19,450.00	10,280.00	10,250.00	7,570.00	640.00	90.00	

John P. Lawrence
Collector of Taxes

UNREDEEMED TAXES
July 1, 1977 through December 24, 1977

	1976	1975	1974	1973	1972	1971
DEBITS						
Balance Unredeemed July 1, 1977		18,940.63	8,836.89	847.10	603.90	677.81
Taxes Bought by Town	93,980.63					
Interest After Sale	735.50	832.13	1,153.63	190.03	234.02	
TOTAL DEBITS	94,716.13	19,772.76	9,990.52	1,037.13	837.92	677.81
CREDITS						
Interest Collected	735.50	832.13	1,153.63	190.03	234.02	
Redemptions	29,020.98	7,843.30	4,539.92	200.24	569.23	
Abatements						
Deeded to Town						
TOTAL CREDITS	29,756.48	8,675.43	5,693.55	390.27	803.25	
Balance Unredeemed December 24, 1977	64,959.65	11,097.33	4,296.97	646.86	34.67	677.81

John P. Lawrence
Collector of Taxes

YIELD TAX ACCOUNTS

	1978	1977
Warrant Committed	219.44	1,560.78
Less — Collected	53.09	631.20
Uncollected June 30, 1978	166.35	929.58

LANGEVIN & ROBERGE
Professional Association
Certified Public Accountants

AUDITOR'S OPINION

Board of Selectmen
Town of Hudson
Hudson, New Hampshire

We have examined the financial statements of the various funds and the general long-term debt group of accounts of the Town of Hudson for the year ended June 30, 1978, listed in the foregoing table of contents. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The Town has not maintained a record of its general fixed assets, and accordingly a statement of general fixed assets, required by generally accepted accounting principles, is not included in the financial report.

In our opinion, the financial statements listed in the aforementioned table of contents present fairly the financial position of such funds and the general long-term debt group of accounts of the Town of Hudson at June 30, 1978, and the results of operations of such funds for the year then ended in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

The accompanying supplemental schedules and related information presented in Exhibits K to N are not necessary for a fair presentation of the financial statements, but are presented as additional analytical data. This information has been subjected to the tests and other auditing procedures applied in the examination of the financial statements mentioned above and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Langevin & Roberge

October 11, 1978

LANGEVIN & ROBERGE
Professional Association
Certified Public Accountants

Edwin M. Langevin, CPA
Norman E. Roberge, CPA

October 11, 1978

Board of Selectmen
Town of Hudson
Hudson, New Hampshire

In addition to the Audit Report, we are hereby submitting a summary of our observation and recommendations regarding the Town of Hudson's fiscal records for the year ended June 30, 1978. The recommendations are a result of cooperation between town officials, employees and the auditors.

The provisions of RSA section 21, chapter 71-A require that the summary of observations and recommendations be published in the next annual town report.

GENERAL

The minutes of Selectmen's meetings should be indexed and cross referenced by topic.

The Town's general files should be indexed to allow for quick and accurate filing and retrieval. The files should also be purged annually of needless material.

All office personnel should be trained in at least one other position in order to fill the void created by sickness, vacations or terminations.

BUDGET

A detailed copy of the budget as amended and approved by the town meeting should be maintained by the Town Clerk and Selectmen's office.

All detail schedules and supporting documents used in the preparation of the Statement of Appropriations, as approved by the state, should be kept on file and reconciled to the Town's approved budget.

A purchase order system should be incorporated for all purchases. Once a pre-numbered purchase order has been approved by a department head, a copy should be forwarded to the Selectmen so that the encumbrance of funds may be recorded and a more accurate budgetary control maintained.

CASH RECEIPTS

The present cash receipts system should be converted to a one write multi-column cash receipts journal in order to simplify the analysis of cash receipts.

Photo copies of all checks not immediately identified as to type of revenue should be attached to the cash receipts records.

CASH DISBURSEMENTS

At present there is no documentation for the approval of invoices for payment. We recommend the implementation of an orderly system for the verification and approval of invoices. Such a system should include on the face of all invoices:

	Date	Initials
Purchase order attached and verified	.....	.....
Prices verified	.....	.....
Quantities ordered verified	.....	.....
Mathematical check of extensions and footings	.....	.....
Initials of authorizing department head	.....	.....
Initials of authorized receipt of materials	.....	.....
Account Charged		

The above documentation should then be presented to the Selectmen for approval of payment.

After payments all documentation should be cancelled so as to prevent reuse and attached to the copy of the check and filed numerically.

A review of paid invoices revealed several weaknesses in current practice:

(a) No purchase order attached.
(b) No price or quantity verification.
(c) No mathematical verification of billings.
(d) Frequent lack of department head authorization.
(e) Inadequate description of merchandise.
(f) Several instances of inadequate cancellation.

PURCHASE ORDER

Prenumbered, multiple copy purchase order should be issued for use in all purchases. We recommend the use of a three-part form:

(a) One copy to the vendor as authorization to ship.
(b) One copy filed numerically by the department head.
(c) One copy to accounting for encumbrance of funds and matching with invoices received.

A system of blanket purchase orders may be established for small purchases from regular vendors and regular monthly services.

Consideration should be given to the implementation of a centralized purchasing department.

INVENTORIES

Yearly physical inventories should be taken by departments and such inventories should be recorded on the town books. The recording of such inventories is recommended by the National Committee on Governmental Accounting as a means to discourage "hidden reserves" by departments from the knowledge of and control by the legislative body.

Due to necessity of accurate gas usage information for state tax reimbursement claims, a timely and accurate system of gas consumption reporting should be established by cooperation between accounting and using departments.

GENERAL FIXED ASSETS

The recording of General Fixed Assets is a prerequisite to the preparation of satisfactory and complete financial reports. In addition to its being a good business practice, the Department of Revenue Administration is currently requiring such reporting.

SELECTMEN'S OFFICE

It has been the practice of the Selectmen to treat certain individuals performing regular services, using town equipment (especially during winter months), as subcontracted labor instead of employees. This practice should be discontinued immediately and such individuals placed on town payroll.

Under the provisions of New Hampshire RSA 80:28, it is the responsibility of the purchasers of property at tax sales to notify the mortgagees of the sale. "Any tax sale of such encumbered real estate shall be void as against any mortgagee and no tax collectors deed based on said sale shall be valid unless the mortgagees shall have been notified in the manner provided in Section 29, but the tax and any subsequent tax payments made upon the property by the purchaser, duly recorded under the provisions of Section 37, shall be collectible and payment may be enforced by suit under the provisions of Section 50." (RSA 80:28).

Under these provisions, the Selectmen may direct the tax collector to deliver such notice, but for the sale of 1976 property taxes no evidence was found of such notice being given.

It is the responsibility of the Selectmen to notify the owners of trailer parks before the sale for taxes of trailers within these parks. The Board of Selectmen has failed to deliver such notice for the years 1972, 1973, 1974, 1975, 1976 and 1977.

The Selectmen should review the avenues for collection of the 1965 supplemental assessment and either proceed with collection efforts or abate the unpaid balances.

The Selectmen should institute proceedings for the collection of taxes on boats or abate the unpaid balances.

Abatements can only be made by the majority of Selectmen, an instance was noted where one Selectman changed the abatement approved by the full board.

TAX COLLECTOR

Presently, trial balances of uncollected taxes are prepared only once a year. We recommend that trial balances be prepared at least monthly. This trial balance can then be utilized to reconcile the detail of the uncollected taxes to the general ledger, to detect errors in posting payments, added taxes, or refunds, and to detect errors in computing interest collected on overdue taxes.

Periodic review should be made of all credit balances. After determining the validity of the balance, the taxpayer should be contacted, so that the **taxpayer** may authorize its disposition. A prenumbered three-part form should be prepared detailing the disposition. If a refund is requested, two copies should be sent to the Selectmen, one copy retained and filed with the check copy, the other returned to the tax collector for posting to the account.

During the course of our audit, the following practices were noted:

The daily deposits were not always verified to the computer tax receipts listing.

Overpayments of 1977 property taxes were either closed to interest income or transferred to prepayments of 1978 property taxes, without written evidence of taxpayers approval.

An abatement of 1977 property taxes dated 2/28/78 had not been posted to the taxpayers account at 6/30/78.

An abatement of 1975 property taxes dated 12/18/75 had not been posted to the taxpayers account at 6/30/78.

Unredeemed taxes should be deeded to the town as they become available, no properties were deeded during fiscal year ended June 30, 1978.

No action has been taken to collect overdue resident taxes.

PLANNING BOARD/ENGINEERING OFFICE

A file of open road bonds should be maintained. Amounts received as cash bonds should be recorded on the general ledger and reconciled periodically.

A review of the town files indicates that certain roads which have not yet been accepted by the town are no longer bonded by the developing contractor. The town engineer should inspect these roads for acceptability and move for renewal bonding on those roads not in compliance with the town statute.

TREASURER'S OFFICE

The only signature required on town checks is that of the Treasurer. Since the Selectmen must review invoices before authorizing payment, a substantial time saving would be realized by the Selectmen if only the pay warrant were signed after invoice approval instead of each individual check. The one signature approach is currently not used.

The Treasurer's cash book should be revised to easily show interaccount transfers and also to indicate total funds available to the general fund, capital project fund, revenue sharing fund and any other special funds.

The Treasurer should be authorized by the Selectmen to invest all excess funds without the current requirement of the Selectmen's signature on all checks. This would avoid delays in investing available excess cash and provide greater income to the town.

All cash accounts should be reconciled to the general ledger monthly.

ASSESSING OFFICE

Written procedures for tax warrant review should be adopted by the Selectmen in order to properly audit the printed tax warrant before commitment to the tax collector. This internal audit, conducted by the Selectmen or designated representative, would verify by test that no major mathematical, mechanical, or human errors had been made during the preparation of the warrant. The procedure should include, but not be limited to, the following:

(a) Manual addition of the entire warrant.
(b) Random check of tax calculation.
(c) Selection of X number of properties from property cards and the tracing of all information to the warrant.
(d) Selection of X number of properties (different from those in item "c") from the warrant and trace all information to the property cards.

In order to keep tax maps updated, it is essential that all changes caused by the Planning Board and Zoning Board decisions be immediately forwarded to and entered by the Assessing Department on the official town map. (A tremendous aid would be the requirement that all approved changes be submitted to the Assessing Office on a scale comparable to the tax map.)

Abatement requests should be made on prenumbered forms. One copy maintained in a master file, two sent to the Selectmen for action, the disposition should be detailed on the request, one copy retained by the Selectmen, the third forwarded to the tax collector's office. The sequence of numbers should be accounted for periodically to determine that all activity has been posted to the tax warrant.

It is also suggested that added tax warrants also be prenumbered to establish a control and that in order to be certain of a distinction from abatements, that separate colors be used. The reason for the added tax should be shown on the added warrant form.

LANGEVIN & ROBERGE

COMPLIANCE AUDIT REPORT
by
NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

February 7, 1979

Board of Selectmen
Town Office
12 School Street
Hudson, New Hampshire 03051

Members of the Board:

In response to your request of January 30, 1979, we have conducted a procedural review of the office of the Tax Collector/Town Clerk as empowered by R.S.A. 71-A:20 for the period from July 1, 1978, to January 31, 1979. Our review of this office was conducted primarily to determine the adequacy of systems and procedures, compliance with applicable state statutes, and the general review of operating business practices. For the purposes of this report, we have separated the functions of the Town Clerk and Tax Collector. However, the office of the Tax Collector/Town Clerk is held by the same person.

Our findings and recommendations as a result of our procedural review are as follows:

Violation of R.S.A. 76:15-a — Semi-Annual Collection of Taxes:

> R.S.A. 76:15-a states in part, ". . . a partial payment of the taxes assessed on April first in any tax year computed by taking the prior year assessed valuation times one-half of the previous year tax rate; . . . a payment of the remainder of the taxes assessed on April first, minus the payment due on July first of that year shall be due and payable December first. Interest at the rate of six percent shall be charged on all taxes not paid between July first and December first. Interest charged **after December first** shall be in the amount prescribed in R.S.A. 76:13."

Findings:

Our review noted that the Board of Selectmen's tax commitment to the Tax Collector complied with the provisions of R.S.A. 76:15-a. However, final tax bills, as prepared by the Tax Collector's office, did not agree with the final warrant committed to her by the Selectmen. The amount of final tax bills were for the total assessed tax for the year, less actual payments, if any, received up to the date of the tax billing. We feel that this is a violation of the aforementioned statute which clearly indicates that the final billing must be the total assessed tax for the year, less the first billing, whether paid or not.

In addition, our review noted that subsequent to December 1, 1978, the Tax Collector was still charging interest at the rate of 6% on R.S.A. 76:15-a 1978 partial payments due and not paid between July 1 and December 1. R.S.A. 76:13 mentioned previously, mandates that interest on such delinquent partial payments shall be charged at the rate of 9% per annum after December 1.

Recommendation:

We understand that it is the intent of certain members of the General Court to introduce legislation amending R.S.A. 76:15-a to allow the Tax Collector to prepare her final tax bills in accordance with the procedure that was followed during our examination period. We recommend, however, that the Tax Collector comply with R.S.A. 76:15-a until such time that it may be amended by the General Court.

In addition, we urge that the Tax Collector comply with the interest provisions of R.S.A. 76:15-a, which refers to R.S.A. 76:13, and charge all taxpayers who have not made partial payments subsequent to December 1, 1978 at the prescribed rate of 9% per annum.

Violation of R.S.A. 80:52 — Prepayment of Taxes:

R.S.A. 80:52 states in part, "Any town by vote at a town meeting under a proper article in the warrant . . . may authorize the prepayment of taxes . . ."

Findings:

We found no record of any such vote to authorize prepayments of taxes which were being accepted by the Tax Collector.

Recommendation:

We suggest that if the Tax Collector wishes to continue the collection of tax prepayments, a proper warrant article be presented to the Town at an annual meeting for their approval as required by R.S.A. 80:52-a. Furthermore, we suggest that if it is not the desire of the Town officials to present a warrant article to the Town voters, that the Selectmen discontinue their request for prepayment from the taxpayers.

Non-Compliance With R.S.A. 76:11 — Delivery of List; Notice to Taxpayers:

R.S.A. 76:11 states in part, ". . . the collector shall within 30 days after the receipt of such list, send to **every person** taxed or his agent, if known, a bill for such taxes by first class mail, unless for good cause the time is extended by the commissioner of revenue administration . . ."

Findings:

During the course of our review, we noted that several taxpayers who had prepaid their taxes prior to the final billing did not receive their tax bills because no tax bills were mailed to taxpayers having zero balances. This is not in compliance with R.S.A. 76:11.

Recommendation:

We recommend that all taxpayers who had an assessed tax due receive a tax bill (receipted) giving them their assessment and other information as required by R.S.A. 76:11-a.

Denial of Certain Exemptions For Failure to File Timely Inventory Forms:

R.S.A. 74:7-a — Penalty For Failure to File, states in part, ". . . Any person who fails to file an inventory form and who becomes liable to pay the penalty specified in this section shall lose his right to appeal any matter pertaining to the property tax for which he is liable or exemptions to which he may be entitled . . ."

Findings:

The Board of Selectmen in their warrant to the Tax Collector chose to allow elderly, blind or veterans exemptions to all persons who otherwise qualify despite the fact that certain taxpayers were liable for the inventory penalties. The Tax Collector's computer service bureau automatically disallowed these exemptions in cases where taxpayers were liable for inventory penalties. After consulting with the office of the Attorney General, we interpret R.S.A. 74:7-a to mean that if the Selectmen choose not to allow certain exemptions, the taxpayer cannot appeal their decision to the Board of Taxation if they are liable for a failure to file inventory forms penalty. It should be noted that the Tax Collector asserts that she received approval for these changes by a majority of the Board of Selectmen.

In addition, certain taxpayers were denied the provisions of the current use law due to failure to file timely inventory forms by the Tax Collector. We find no authority for this denial under the provisions of R.S.A. 74:7-a, as the current use provisions cannot be defined as exemptions.

Recommendation:

We recommend that no changes be made to the tax warrant by the Tax Collector without a detailed amended warrant from the Selectmen. Furthermore, we urge that the Board of Selectmen not issue vague or incomplete authorization to change tax warrants or detailed listings without an amended tax warrant.

The duties of the Board of Selectmen "to assess taxes" and of the Tax Collector "to collect taxes" is clear and explicitly stipulated in the statutes. Whenever the Tax Collector charges assessments without direct and explicit authorization by the Selectmen, she is performing their "assessing duties" in violation of the law. Conversely, we strongly recommend that the Selectmen cease the practice of accepting payments of tax bills. This, by statute, is clearly assigned as a responsibility of the Tax Collector for the purpose of maintaining proper separation of duties and should not be carried out by the Selectmen.

GENERAL COMMENTS

Assessment and Billing Functions:

The Town's officials currently use two computer service bureaus for the preparation of the tax warrant listing and tax bills. In the case of the Selectmen's service bureau, we noted that the original warrant contained errors such as exemptions greater than assessed values or negative tax bills. We also noted that the assessment summary as prepared by the Selectmen was not in agreement with the summary prepared by the Tax Collector as to the breakdown of land, buildings, trailers and public utilities. In addition, the exemption summaries between the two records were not in agreement. We believe that it is in the best interests of the Town to maintain one computer system for this function, instead of two, thus eliminating duplication that has occurred. We suggest, therefore, for the benefit of the citizens, that the Board of Selectmen and the Tax Collector obtain the services of one computer service bureau which is acceptable to both parties. Most other communities in New Hampshire employ the use of one service bureau to prepare both the tax warrant and tax bills. If this is not possible, we recommend to the Tax Collector that a detailed print-out be obtained of all amounts billed so they may be reconciled to the tax warrant. This was not available to us during our review. Because a billing summary was not available, we were not able to reconcile the amount billed by the Tax Collector to the tax warrant in any manner. We believe that a billing summary is essential to a proper audit trail. The practice of preparing a detailed billing summary is an integral part of any commercial billing process.

In addition, R.S.A. 8:C requires the voters to approve any contract with a computer service bureau for accounting or other services. To the best of our knowledge, this was not presented to the voters by either the Board of Selectmen or the Tax Collector. We suggest that you comply with R.S.A. 8:C as soon as is possible.

Unredeemed Tax Records:

In our review of tax sale records, we noted that the unredeemed tax records prescribed by the Commissioner of Revenue Administration have not been updated for several months. While we understand that it is possible to get behind in the posting of these records during a busy tax collection period, these records are extremely important as they are the official records for unredeemed taxes. Therefore, we urge that these records be updated at least on a weekly or bi-weekly basis.

We also noted that several parcels of property for the tax levy of 1971 through 1975 have not been deeded to the tax sale purchasers in accordance with R.S.A. 80:38 "Tax Deed," which states, "The collector, after two years from the sale, shall execute to the purchaser, his heirs, or assigns, a deed of the sale of land so sold and not redeemed."

We believe that it is the responsibility of the Tax Collector to deed such property within a reasonable time after the two year period has elapsed and further suggest that the Tax Collector deed over to the purchaser all unredeemed tax properties for the years 1971 through 1975 in accordance with State statutes.

The Tax Collector informed us that she has never received a recommitment for the tax years mentioned above and does not feel that she should deed those aforementioned properties to the tax sale purchasers until she receives said recommitment.

Summary of Remittances to Treasurer From the Tax Collector:

We noted during our examination that the Tax Collector does not detail remittances to the Treasurer at the time of the bank deposits. The computer service bureau prepares a summary of remittance advices on a monthly basis. However, we noted time lapses of two months in the preparation of this summary from the time the deposit is made. We do not believe that current procedures are in keeping with good business practices because the time delay does not allow the Treasurer to maintain detailed up-to-date records. We suggest that each deposit be categorized at the end of each day by the use of adding machine tapes. The Tax Collector's copy of the remittance advices could be reconciled to the monthly summary computer print-out when prepared by the service bureau. This would give a double-check on the computer input and allow the Town Treasurer to maintain up-to-date cash receipts records which are essential for good business practices.

Changes in Property Ownership Subsequent to April First:

We noted during our review that the Tax Collector has been mailing tax bills for property that has changed hands since April first to the previous owner in care of the new owner. While we understand the concern of the Tax Collector, the owner as of April first is responsible for payment of these taxes and it should be mailed to him or his agent at his last known address in accordance with R.S.A. 76:11. We have some serious concerns of how the courts would rule if a property went to tax sale and the owner of April first did not receive his tax bill because it was sent to the new taxpayer.

Town Clerk's Cash Receipts Journal:

The Town Clerk does not maintain a monthly cash receipts journal which is in keeping with good business practices. Instead, a yearly computer run is made only at the end of each fiscal year. We strongly recommend that the Town Clerk maintain a monthly cash receipts journal. We believe that it is the duty and

responsibility of all Town officials to maintain up-to-date accounting records during the year. We consider it a potential problem to prepare a cash receipts journal only on a yearly basis in the event that something should happen to the Town Clerk or computer service bureau or both.

Change Funds:

We noted in our review of change funds that the Tax Collector had cashed her payroll check through these funds. We believe that this is a serious weakness in internal control and this practice should cease immediately.

Conclusion:

We strongly urge the Tax Collector accept our findings in the area of violation of applicable State statutes and implement compliance procedures as soon as possible. In addition, we hope that both the Selectmen and Tax Collector review our general comments regarding current business practices and consider a plan to implement our recommendations on an orderly basis. We believe that the implementation of our recommendations are in the best interest of the Town and efficient business practices. We would be glad to assist in the implementation of these procedures as much as possible. We believe that it is extremely important to improve both the cooperation and communication between the Selectmen's office and the Tax Collector's office.

Our procedural review did not constitute an examination (audit) of the Town Tax Collector/Town Clerk's financial activity because we did not test the functioning of the procedures to the extent which would have been required by generally accepted auditing standards. Our review was made primarily for the purpose of making the determinations listed above and would not necessarily disclose all situations which might be at variance with the above-cited conditions.

The provisions of Chapter 71-A, Section 21, require that the auditor's summary of findings and recommendations shall be published in the next annual report of the Town.

We extend our thanks to the officials and employees of the Selectmen's and Combined Tax Collector/Town Clerk's office for their assistance during the course of our review.

MUNICIPAL SERVICES DIVISION
DEPARTMENT OF REVENUE ADMINISTRATION

STATEMENT OF TRUST FUNDS
TOWN OF HUDSON, N. H.

Investment, Income and Expenditures
July 1, 1977 through June 30, 1978

INVESTMENTS

Amoskeag Savings Bank	$ 11,892.50
The Manchester Bank	52,842.15
Nashua Federal Savings and Loan Association	40,350.00
Nashua Trust Company	5,500.00
	$110,584.65

INCOME AND EXPENDITURES

Balance July 1, 1977	Income	Expended	Balance June 30, 1978
$ 13,813.32	$ 9,470.81	$ 8,375.99	$ 14,908.14

E. E. McCoy, Clerk-Treasurer
Stanley Boska, Trustee
Anita Beaumont, Trustee

EXHIBIT A
TOWN OF HUDSON
BALANCE SHEET
JUNE 30, 1978

		TRUST AND AGENCY FUNDS				
	Total All Funds	Hillsborough County Tax Fund	School District Tax Fund	Anti Recession Fund	Revenue Sharing Fund	Trust Fund
Assets						
Cash — Unrestricted	$ 6,385	$	$	$2,756	$ 3,629	$
Cash — Restricted	125,493					125,493
Entitlements Receivable	27,200				27,200	
TOTAL	$159,078	$ --	$ --	$2,756	$30,829	$125,493
Liabilities and Fund Balances						
Due to General Fund	$ 33,585	$	$	$2,756	$30,829	$
Fund Balance (Exhibit H)	125,493					125,493
TOTAL	$159,078	$ --	$ --	$2,756	$30,829	$125,493

EXHIBIT A
(continued)

CAPITAL PROJECTS FUNDS

	Total All Funds	Sewer Const. Phase II Fund	Sewer Const. Phase III Fund	Landfill Fund	Robinson Road Fire Station Fund
Assets					
Cash	$511,843	$	$511,843	$	$
Due from General Fund	77,321	35,500	37,060	4,761	
TOTAL	$589,164	$35,500	$548,903	$4,761	$ --
Liabilities and Fund Balances					
Accounts Payable	$ 35,500	$35,500	$	$	$
Due to General Fund	28,040				28,040
Fund Balance (Deficit) (Exhibit I)	525,624		548,903	4,761	(28,040)
TOTAL	$589,164	$35,500	$548,903	$4,761	$ --

The Accompanying Notes to the Financial Statements are an Integral Part of this Report

EXHIBIT A
TOWN OF HUDSON
BALANCE SHEET
JUNE 30, 1978

GENERAL FUND

ASSETS		LIABILITIES, RESERVES AND FUND BALANCES	
CASH	$ 58,382	LIABILITIES	
PROPERTY TAXES RECEIVABLE (EXHIBIT K)	313,288	Accounts Payable	$ 61,054
RESIDENT TAXES RECEIVABLE (EXHIBIT K)	41,570	Payroll Taxes Payable	4,013
TAX LIENS RECEIVABLE (EXHIBIT L)	52,445	Ponderosa Drive Road Bond	4,352
ACCOUNTS RECEIVABLE	16,158	Bid Deposits Held	420
DUE FROM STATE OF N.H.		ADVANCE TAX COLLECTIONS	
Town Road Aid Funds	121,786	Property Taxes	14,341
DUE FROM OTHER FUNDS		Resident Taxes	430
Revenue Sharing Fund	30,829	DUE OTHER FUNDS	
Anti-Recession Fund	2,756	Capital Projects Fund	77,321
Sewer Fund	50	RESERVES	
Capital Projects Fund	28,040	Appropriations Forwarded (EXHIBIT B)	42,119
		Town Road Aid Funds	
		TRA "A" Funds	17,864
		TRA "B" Funds	103,922
		Uncollectable Receivable	20,787
		FUND BALANCE (EXHIBIT D)	318,681
TOTAL	$ 665,304	TOTAL	$ 665,304

ASSETS		LIABILITIES, RESERVES AND FUND BALANCES	
	SPECIAL REVENUE FUND HILLS MEMORIAL LIBRARY		
CASH – UNRESTRICTED	$ 55	UNRESTRICTED FUND BALANCE (EXHIBIT E)	$ 55
CASH – RESTRICTED	9,987		
INVESTMENTS – RESTRICTED (Market Value $7,248)	5,095	RESTRICTED FUND BALANCE (EXHIBIT E)	15,082
TOTAL	$ 15,137	TOTAL	$ 15,137
	SPECIAL ASSESSMENT FUND		
CASH	$ 23,800	DUE GENERAL FUND	$ 50
		SEWER FUND BALANCE (EXHIBIT F)	23,750
TOTAL	$ 23,800	TOTAL	$ 23,800
	DEBT SERVICE FUND		
CASH	$ -----	FUND BALANCE (EXHIBIT G)	$ -----

ASSETS		LIABILITIES, RESERVES AND FUND BALANCES	
	LONG-TERM DEBT GROUP		
AMOUNT TO BE PROVIDED FOR RETIREMENT OF LONG-TERM DEBT	$2,085,500	LONG-TERM NOTES PAYABLE (EXHIBIT N)	
		Central Sewer Notes	$ 2,500
		Riverside Sewer Notes	5,000
		Equipment Acquisition Notes	68,000
		Sewer Construction Phase III Note	2,000,000
		BONDS PAYABLE (EXHIBIT N)	
		Sewer Bonds	10,000
TOTAL	$2,085,500	TOTAL	$2,085,500

EXHIBIT B
TOWN OF HUDSON
GENERAL FUND
STATEMENT OF APPROPRIATIONS AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 1978

	Reserve for Encumbrances 1976-77	Budget 1977-78	Total Available	Expenditures and Encumbrances	(Over) Under Budget	Actual Prior Year
GENERAL GOVERNMENT						
Town Officers' Salaries	$	$ 7,100	$ 7,100	$ 7,100	$	$ 18,018
Town Officers' Expenses		49,840	49,840	50,538	(698)	38,687
Tax Collector		26,042	26,042	23,065	2,977	23,286
Building Inspector		13,551	13,551	12,776	775	
Maintenance of Town Buildings		13,655	13,655	13,585(1)	70	8,870
Budget Committee		540	540	80	460	432
Election and Registration		2,905	2,905	2,428	477	4,183
Town Treasurer		1,650	1,650	1,604	46	1,834
Interest on Temporary Loans				11,625	(11,625)	812
PROTECTION OF PERSONS AND PROPERTY						
Police Department		296,367	296,367	280,249	16,118	270,280
Fire Department		162,799	162,799	165,605	(2,806)	128,711
Animal Control Expense		15,330	15,330	14,339	991	13,816
Insurance		61,683	61,683	66,733	(5,050)	51,194
Planning and Zoning		6,100	6,100	10,263	(4,163)	10,875
Hydrant Rental		200,000	200,000	204,800	(4,800)	178,030
Civil Defense		50	50	37	13	36
Conservation Commission		1,300	1,300	1,382	(82)	810

EXHIBIT B	Reserve for Encumbrances 1976-77	Budget 1977-78	Total Available	Expenditures and Encumbrances	(Over) Under Budget	Actual Prior Year
HEALTH						
Health Department		8,600	8,600	8,629	(29)	9,706
Ambulance Service		5,100	5,100	4,751	349	3,081
SANITATION						
Town Dump		27,638	27,638	26,785	853	28,264
Sewer Maintenance		35,900	35,900	35,353	547	30,086
Sewer Construction		35,900	35,900		35,900	
HIGHWAYS AND BRIDGES						
General Expense of Highway Dept.		268,898	268,898	287,856	(18,958)	257,189
Street Lighting		65,000	65,000	68,876	(3,876)	58,884
Town Road Aid		16,096	16,096	10,002	6,094	15,370
Highway Subsidy Projects	25,000	52,551	77,551	74,179(2)	3,372	38,880
LIBRARIES	1,185	66,402	67,587	66,589	998	45,601
CEMETERIES		1,000	1,000	536	464	858
PUBLIC WELFARE						
Town Poor		23,350	23,350	10,640	12,710	23,969
Soldiers' Aid		2,650	2,650	800	1,850	2,449
Old Age Assistance		5,000	5,000	2,860	2,140	10,793
Unemployment Assistance		15,000	15,000	441	14,559	13,962
Aid to Disabled Persons		5,000	5,000	5,539	(539)	5,692

EXHIBIT B	Reserve for Encumbrances 1976-77	Budget 1977-78	Total Available	Expenditures and Encumbrances	(Over) Under Budget	Actual Prior Year
RECREATION						
Recreation Commission		25,231	25,231	23,629	1,602	16,485
Parks		2,700	2,700	830	1,870	1,315
Robinson Pond Recreation		12,685	12,685	9,135	3,550	8,418
UNCLASSIFIED						
Employees' Retirement and Social Security		51,400	51,400	46,187	5,213	42,614
Blue Cross and Blue Shield		24,000	24,000	26,638	(2,638)	20,241
Damages and Legal Expenses		6,500	6,500	5,682	818	7,193
Reappraisal of Property	23,000	4,000	27,000	27,000(3)		61,220
Memorial Day		100	100	101	(1)	73
CAPITAL OUTLAY						
HIGHWAYS AND BRIDGES						
Town Construction		15,000	15,000		15,000	5,666
LAND AND BUILDINGS						
Robinson Pond Wildlife Refuge	15,000		15,000	15,000		15,000
Robinson Pond Improvement	1,364		1,364	1,364(4)		1,364
Softball Field		55,565	55,565	63,984	(8,419)	
NEW EQUIPMENT						
Tanker — Fire Department		6,000	6,000	6,647	(647)	2,400
Radios — Communication System		14,500	14,500	21,046	(6,546)	
Ladder Truck		22,000	22,000	21,365	635	
Engine		7,000	7,000	6,339	661	

EXHIBIT B	Reserve for Encumbrances 1976-77	Budget 1977-78	Total Available	Expenditures and Encumbrances	(Over) Under Budget	Actual Prior Year
New Equipment (continued)						
Ambulance		17,500	17,500	17,812	(312)	
Sander Bodies						12,500
Snow Plow Rigging	12,232		12,232	12,232		31,373
Bookmobile		3,500	3,500	3,500(5)		
OTHER						
Hudson Historical Society		3,000	3,000	3,000		
Overlay		147,416	147,416	1,846	145,570	19,790
TOTAL EXPENDITURES AND ENCUMBRANCES	77,781	1,911,094	1,988,875	1,783,382	205,493	1,540,310
TRANSFERS TO OTHER FUNDS						
Hillsborough County Tax Fund		195,953	195,953	195,953		200,798
School District Tax Fund		3,135,797	3,135,797	3,135,797		2,766,264
Debt Service Fund		35,600	35,600	91,033	(55,433)	43,700
Capital Reserve Fund	5,000	5,000	10,000	10,000(6)		5,000
Total Transfers to Other Funds	5,000	3,372,350	3,377,350	3,432,783	(55,433)	3,015,762
TOTALS	$82,781	$5,283,444	$5,366,225	$5,216,165	$150,060	$4,556,072
					(Exhibit D)	

DETAIL OF ENCUMBRANCES (EXHIBIT A)

(1) Maintenance of Town Buildings	$ 1,800
(2) Road Sealing	25,000
(3) Reappraisal of Property	2,420
(4) Robinson Pond Improvement	1,364
(5) Bookmobile	1,535
(6) Ambulance	10,000
TOTAL	$42,119

EXHIBIT C
TOWN OF HUDSON
GENERAL FUND
STATEMENT OF ESTIMATED AND ACTUAL REVENUES
FOR THE YEAR ENDED JUNE 30, 1978

SOURCE	REVENUES Estimated	REVENUES Actual	Over (Under)	Actual Prior Year
TAXES				
Property Taxes	$4,150,837	$4,151,721	$ 884	$3,657,996
Resident Taxes	84,040	86,800	2,760	78,020
Yield Taxes	921	500	(421)	600
National Bank Stock Taxes	44	44	-----	44
FROM STATE AND FEDERAL SOURCES				
Business Profits Tax	87,497	89,685	2,188	85,414
Room and Meals Tax	90,306	95,196	4,890	90,306
Highway Subsidy	52,551	53,478	927	51,624
Interest and Dividends Tax	36,570	36,570	-----	21,337
Town Road Aid	4,073	-----	(4,073)	4,073
Savings Bank Tax	16,628	16,627	(1)	13,834
Road Toll Refunds	5,089	601	(4,488)	5,089
Forest Fire Reimbursement	133	-----	(133)	133
Old Age Assistance Reimbursement	768	26	(742)	768
FROM LOCAL SOURCES, EXCEPT TAXES				
Motor Vehicle Permit Fees	232,242	292,918	60,676	232,242
Interest on Invested Funds	66,807	57,820	(8,987)	66,807
Interest on Taxes	27,705	31,880	4,175	27,705
Dog Licenses	2,514	4,273	1,759	2,514
Ambulance	7,281	9,654	2,373	7,281
Rent of Town Property	160	-----	(160)	160
Income from Departments	31,795	50,411	18,616	31,795
Sale of Town Property	6,150	15,669	9,519	6,150
Business Licenses	-----	5,827	5,827	2,514
Insurance Adjustments	-----	16,107	16,107	-----
Miscellaneous	640	2,003	1,363	640
Sewer Connections	2,372	1,000	1,372	10,173
L.E.A.A. GRANT	13,844	10,290	(3,554)	3,844
SEWER CONSTRUCTION GRANT	145,977	-----	(145,977)	145,977
RECREATION GRANT	-----	14,030	14,030	-----

EXHIBIT C

SOURCE	REVENUES Estimated	REVENUES Actual	Over (Under)	Actual Prior Year
TRANSFERS FROM OTHER FUNDS				
Revenue Sharing Fund	211,500	174,956	(36,544)	211,873
Capital Reserve Fund	5,000	-----	(5,000)	-----
Anti-Recession Fund	-----	7,753	7,753	-----
TOTALS	$5,283,444	$5,225,839		$4,758,913
EXCESS OF ESTIMATED OVER ACTUAL REVENUES			$(57,605)	
			(Exhibit D)	

EXHIBIT D
TOWN OF HUDSON
GENERAL FUND
ANALYSIS OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 1978

FUND BALANCE, JULY 1, 1977		$226,226
INCREASES		
From Town Budget –		
Appropriations Underexpenditure (EXHIBIT B)	$150,060	
Excess of Estimated Over Actual Revenues (EXHIBIT C)	(57,605)	
Net Budget Surplus		92,455
FUND BALANCE, JUNE 30, 1978		$318,681

EXHIBIT E
TOWN OF HUDSON
SPECIAL REVENUE FUNDS – HILLS MEMORIAL LIBRARY
ANALYSIS OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 1978

	Unrestricted	Restricted
FUND BALANCE, JULY 1, 1977	$ 655	$ 3,181
ADDITIONS:		
Transfers from General Fund	$28,434	
Book Sales	96	$ 30
Trust Funds		2,453
Donations		5,095
Dividends		361
Interest Income		296
Book Fines, Copies and Refunds	25	751
Total	$28,555	$ 8,986
FUND BALANCE AND ADDITIONS	$29,210	$12,167
DEDUCTIONS:		
Salaries	$ 362	
Books	10,351	
Equipment	5,521	
Special Programs	276	
Audio Visual	215	
Supplies	1,561	
Dues	23	
Training	180	
Repairs	1,847	
Maintenance	1,067	
Travel	154	
Telephone	472	
Postage	225	
Groceries	127	
Petty Cash	180	
Utilities	3,629	
Feasibility Study		50
Total	$26,190	$ 50
FUND BALANCES BEFORE TRANSFERS	$ 3,020	$12,117
INTERFUND TRANSFERS	(2,965)	2,965
FUND BALANCES, JUNE 30, 1978	$ 55	$15,082

EXHIBIT H
TOWN OF HUDSON
TRUST AND AGENCY FUNDS
ANALYSIS OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 1978

	Total All Funds	Hillsborough County Tax Fund	School District Tax Fund	Anti-Recession Fund	Revenue Sharing Fund	TRUST FUNDS		
						Total	Principal	Income
FUND BALANCE, JULY 1, 1977	$190,831	$	$	$1,395	$ 65,838	$123,598	$109,785	$13,813
ADDITIONS:								
Transfer from General Fund	3,331,750	195,953	3,135,797					
Interest Income	21,209			153	11,585	9,471		9,471
Entitlements	102,530			4,997	97,533			
Donations	800					800	800	
Total	3,456,289	195,953	3,135,797	5,150	109,118	10,271	800	9,471
FUND BALANCE AND ADDITIONS	3,647,120	195,953	3,135,797	6,545	174,956	133,869	110,585	23,284
LESS:								
Transfers to General Fund	181,501			6,545	174,956(1)			
Payment to Hillsborough County	195,953	195,953						
Payments to Hudson School District	3,135,797		3,135,797					

EXHIBIT H	Total All Funds	Hillsborough County Tax Fund	School District Tax Fund	Anti-Recession Fund	Revenue Sharing Fund	TRUST FUNDS		
						Total	Principal	Income
Expenditures for Trust Purposes	8,376					8,376		8,376
Total	3,521,627	195,953	3,135,797	6,545	174,956	8,376		8,376
FUND BALANCE, JUNE 30, 1978	$ 125,493	$ ---	$ ---	$ ---	$ ---	$125,493	$110,585	$14,908

(1) DETAIL OF REVENUE SHARING WITHDRAWALS

Hydrant Rental	$163,456
Visiting Nurse Association	8,000
Bookmobile	3,500
	$174,956

EXHIBIT I
TOWN OF HUDSON
CAPITAL PROJECTS FUNDS
ANALYSIS OF CHANGES IN FUND BALANCE
FOR YEAR ENDED JUNE 30, 1978

FUND BALANCE (DEFICIT), JULY 1,	Total All Funds	Sewer Construction Fund	Landfill Fund	Robinson Rd. Fire Station Fund
FUND BALANCE (DEFICIT), JULY 1, 1977	$ 28,379	$ (2,635)	$31,014	$
ADDITIONS				
EPA Grants	2,199,400	2,199,400		
Proceeds of Construction Notes	2,000,000	2,000,000		
Interest Income	41,404	41,404		
Total	4,240,804	4,240,804		
FUND BALANCES AND ADDITIONS	4,269,183	4,238,169	31,014	
DEDUCTIONS				
Project Expenditures	3,743,559	3,689,266	26,253	28,040(1)
FUND BALANCES (DEFICIT), JUNE 30, 1978	$ 525,624	$ 548,903	$ 4,761	$(28,040)

(1) Expenditures made in anticipation of the 1978-1979 budget as approved at the March 1978 town meeting.

EXHIBIT J
TOWN OF HUDSON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1978

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Hudson conform to generally accepted accounting principles applicable to governmental units. The following is a summary of the significant accounting policies.

Basis of Accounting – The accrual basis of accounting is followed by the Trust and Agency, Capital Projects and Special Assessment Funds. The General and Debt Service Funds record transactions on the modified accrual basis.

Investments – Investments are stated at cost.

General Fixed Assets – General fixed asset purchases are recorded as expenditures at the time of purchase or completion.

2. AUTHORIZATION OF BOND ISSUE

At the March, 1977 town meeting, the town voted to authorize the Selectmen to issue serial bonds or notes in the amount of $300,000 for the construction of sewage facilities in Clement Industrial Park. These bonds have not yet been issued as of the date of this report.

EXHIBIT K
TOWN OF HUDSON
GENERAL FUND
SCHEDULE OF TAXES RECEIVABLE
FOR THE YEAR ENDED JUNE 30, 1978

	Prepaid Balance July 1, 1977	Uncollected Balance July 1, 1977	Taxes Committed or Added	Collections	Abatements	Uncollected Balance June 30, 1978	Prepaid Balance June 30, 1978
PROPERTY TAXES							
1978	$	$	$	$ 14,341	$	$	$14,341
1977	1,245,013		4,161,056	2,613,097	1,156	301,790	
1976		221,171		217,460	205	3,506	
1975		2,452		817		1,635	
1974		567		(91)		658	
1973		407		86		321	
1972		350		180		170	
1965		5,208				5,208	
TOTAL PROPERTY TAXES (EXHIBIT A)	$1,245,013	$230,155	$4,161,056	$2,845,890	$1,361	$313,288	$14,341
RESIDENT TAXES							
1978	$	$	$	$ 430	$	$	$ 430
1977	31,230		86,530	42,350		12,950	
1976		10,990	260	1,140		10,110	
1975		10,360	10	160		10,210	
1974		7,580			10	7,570	
1973		640				640	
1972		90				90	
TOTAL RESIDENT TAXES (EXHIBIT A)	$ 31,230	$ 29,660	$ 86,800	$ 44,080	$ 10	$ 41,570	$ 430

EXHIBIT L
TOWN OF HUDSON
GENERAL FUND
SCHEDULE OF TAX LIENS RECEIVABLE
FOR YEAR ENDED JUNE 30, 1978

Levy of	Balance July 1, 1977	Tax Sale	Redemptions	Deeded to Town	Abate-ments	Balance June 30, 1978
1976	$	$93,981	$54,505	$ --	$476	$39,000
1975	18,940		10,688			8,252
1974	8,837		5,004			3,833
1973	847		200			647
1972	604		569			35
1971	678					678
	$29,906	$93,981	$70,966	$ --	$476	$52,445

EXHIBIT M
TOWN OF HUDSON
TRUST FUND
SCHEDULE OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 1978

	PRINCIPAL			INCOME				Balance Principal & Income 6/30/78
	Balance July 1, 1977	New Funds or Additions	Balance June 30, 1978	Balance July 1, 1977	Earnings	Expenditures	Balance June 30, 1978	
PERPETUAL CARE FUNDS	$ 63,843	$ 800	$ 64,643	$ 6,431	$ 4,908	$ 4,508	$ 6,831	$ 71,474
ALVIRNE CHAPEL AND CEMETERY HEDGE FUND	10,000		10,000	804	753	750	807	10,807
WELFARE FUND	5,000		5,000	2,086	858	622	2,322	7,322
LIBRARY FUNDS	30,367		30,367	2,453	2,448	2,453	2,448	32,815
SCHOOL FUND	500		500	109	38		147	647
CARE OF COMMON FUND	75		75	48	6	6	48	123
GENERAL FUND – ALLOCATED INCOME				1,882	460	37	2,305	2,305
TOTALS	$109,785	$ 800	$110,585	$ 13,813	$ 9,471	$ 8,376	$ 14,908	$125,493

EXHIBIT N
TOWN OF HUDSON
GENERAL LONG TERM DEBT GROUP
SCHEDULE OF OUTSTANDING OBLIGATIONS

	Sewer Bonds 4.3%		Riverside Sewer Notes 3%		Central Sewer Notes 3%	
Amount of Original Issue	$77,000		$25,000		$12,000	
Date of Original Issue	February 15, 1960		November 8, 1961		November 8, 1961	
Principal Due Dates	February 15		December 15		December 15	
Interest Due Dates	August 15, February 15		December 15		December 15	
Payable at	N.E. Merchants National Bank		Indian Head National Bank		Indian Head National Bank	
Maturities:						
Fiscal Year Ending	**Principal**	**Interest**	**Principal**	**Interest**	**Principal**	**Interest**
June 30, 1979	$ 5,000	$ 430	$1,250	$ 150	$ 625	$ 75
June 30, 1980	5,000	215	1,250	113	625	56
June 30, 1981			1,250	75	625	38
June 30, 1982			1,250	38	625	19
	$10,000	$ 645	$5,000	$ 376	$2,500	$ 188

EXHIBIT N
(continued)

	Equipment Notes 4.39%		Sewer Constr. Phase 3 4.90% - 5.25%		TOTAL	
Amount of Original Issue	$68,000		$2,000,000			
Date of Original Issue	March 14, 1978		June 28, 1978			
Principal Due Dates	December 31		April 12, 1978 (1)			
Interest Due Dates	December 31, June 30		April 12, 1979			
Payable at	Indian Head National Bank		N.E. Merchants National Bank			
Maturities:						
Fiscal Year Ending	**Principal**	**Interest**	**Principal**	**Interest**	**Principal**	**Interest**
June 30, 1979	$34,000	$2,985	$2,000,000	$79,827	$2,040,875	$83,467
June 30, 1980	34,000	1,493			40,875	1,877
June 30, 1981					1,875	113
June 30, 1982					1,875	57
	$68,000	$4,478	$2,000,000	$79,827	$2,085,500	$85,514

(1) It is the intent of the town to refinance the Sewer Construction Phase III Notes by the issuance of serial bonds as authorized at the March, 1975 town meeting.

The Accompanying Notes to the Financial Statements are an Integral Part of this Report

MONIES PAID
Fiscal Year 1977 - 1978

Accurate Printing	159
Aetna Insurance Co.	305
Alexander's Markets	2,514
Allard, Lee Inc.	2,511
Allen, Steve	100
Allied Chemical Corp.	793
Allison, Simon	164
American Copy	140
American Fire Equip. Co.	6,069
American Knitwear	102
American LaFrance	41,998
American Society of Builders	50
Anger, David	474
Anger, Joseph	1,218
Anger, Mark	392
Art Novelty Co.	75
Atlantic Bearings & Drive	80
Atomic Letter Service, Inc.	4,947
Auger, Nobert	430
Automatic Data Processing	3,035
B-B Chain Co.	1,531
Babe Ruth Baseball	175
Barriault, Gary	565
Bailey Distributing Corp.	971
Baird, Susan	66
Baker, George H. Sr.	51
Barlo Signs	90
Barrett Equipment	12,032
Barry, William J.	200
Beaconway	58
Bednar, John	219
Beede Waste	725
Belanger Pool	320
Bellavance Beverage Co.	300
Billes Welding Service	943
Blanchard Assoc.	380
Bleistein, Sam	387
Blue Cross-Blue Shield	26,638
Blue Star Glass	136
Boilard, Michael	319
Borowick, Donna	370
Boulay, Charles	150
Boyer's Auto Body & Sales	825
Boyson, Walter	275
The Bracken Co. of NH	438
Brackett, Albert	66
Brackett, Edwin	100
Brady Business Forms	390
Breton, Patricia A.	83
Brewster Group Home	1,429
Briand, James	82
Bridges, David	83
Brousseau, Gerard	200
Brown, Thomas	492
Browning-Ferris Ind.	393
Browns Sheet Metal	217
Brox, George Inc.	140
Burton, Earl	400
Cameraland	468
Car-Go	7,925
Carter, Eva M.	99
Carter, John	2,955
Center, Henderson	100
Center, John	55
Chadwick-Baross	2,033
Chagnon Lumber	1,236
Champion Motors	787
Child & Family Services	110
Clapp, George	64
Clark, Beth	58
Clark, Otis R. & Lucie B.	221
Clark, Russell	1,300
Claveau, T. J.	269
Clifford of Vermont, Inc.	1,006
Closs, William	200
Cloutier, Ronald	745
Colonial Life & Accident	2,468
Concrete Systems	311
Consolidated Utility Equip.	75
Continental Fire Trucks	20,345
Conway Assoc.	8,818
Cooke, Hersey	100
Cormier, Thomasina	213
Corriveau Routhier, Inc.	3,466

MONIES PAID
Fiscal Year 1977 - 1978

Courounis, William	400
Cover, Frank G.	4,349
Cripps, George Jr.	115
Cues, Inc.	94
Cummins North Atlantic Co.	1,252
Currier, Albert W.	65
Curtis Noll Corp.	290
D-A Lubricant Co., Inc.	2,254
Davis & Towle Agency	10,228
Daw Tire	1,702
Dean, David	68
Dean, Robert	185
Dearborn's Electrical Ser.	99
Delude, Ralph	400
Demers Truck Center	18,870
Demers, Wayne	1,319
Dick's Auto Body	283
Distinguished Publication	86
Dolbec, Richard	184
Donel Supply Co.	1,038
Donovan, Richard	140
Donovan Spring & Equip.	2,474
Doolan, Samuel	63
Doucette, Michael	493
Draper Fuel	16,697
Ducharme Sand & Gravel	3,126
Dunn, James	170
Durwin, Constance	130
Dynamic Sales	3,424
Eastern Minerals, Inc.	26,926
Edgecomb Steel	898
Edwards Fuel Pump	105
Elm Rosemont Insurance	160
Emergency Health Services	170
Equity Publishing Co.	379
Ethier, Richard	1,580
Evangelous, Anthony F.	79
Evans Radio	831
Farrar Co.	594
Fimbel Door	162
Fire Instr. Assoc. of NH	256
Fire Technology	75
Flaghouse Inc.	449
Fletcher's Paint Works	98
Forrence, Bruce	622
Foster, Charles	200
Fournier, Robert	200
Franconia Baking Co.	50
Fran-Dan Bolt & Screw Corp.	1,013
French Agency	53,796
French, George	200
Frenette, John	230
Fuller Oil, Fred	2,608
G A M Electronics, Inc.	82
Gametime, Inc.	134
Garfield, Clyde	175
Garside Sewer & Septic	100
Garstang, Richard W.	197
Gas Service	951
Gate City Fence Co.	8,680
Gauvin, Leonard	98
Genest Ford	1,126
Gilbert, Charles	216
Gilbert Welding, Inc.	127
Globe	148
Goodness, Susan	85
Gorham Fire Equip. Co.	797
Gosselin's Pharmacy	611
Gove, Lester	180
Grandmaison Printing Co.	1,592
Granite State Oxygen	982
Granite State Rental Centers	382
Gulf Oil	23,511
H A Manning Co.	705
Hamblett, Bruce	536
Hamlin Insurance	1,928
Hammer Fluid Powder Div. Co.	363
Hammer Hardware	862
Hammer Industrial	273
Ham Ric Signs	205
L. H. Hardy Book Bindery	134

MONIES PAID
Fiscal Year 1977 - 1978

Harriman, William	136
Harris Trophies	714
Hazelton Co. R.C.	519
Heafield, John	150
Healey, James	236
Henderson, Donald J.	728
Hetzer's Bicycle Shop	164
High Pressure Services	1,307
Hill, Robert W.	67
Hills Memorial Library	28,407
Hillsborough County	197,088
Holmes, Karen	150
Holmes Transportation	58
Hooper, William	1,609
Houle, Nelson & Marcelle	79
Hudson Alignment	262
Hudson Electric	1,405
Hudson Fire Department	1,468
Hudson Grain, Inc.	132
Hudson Historical Society	3,000
Hudson, John	22,879
Hudson Landscaping	3,190
Hudson Motor Inn	993
Hudson News-Card Shop	96
Hudson NH Post Office	3,016
Hudson Paving Co.	320
Hudson Pharmacy	71
Hudson Sand & Gravel	26,669
Hudson School District	3,135,797
Hudson Tire Mart	347
Hudson True Value	365
Hudson TV & Communications	79
Hudson Water	205,385
Hurst, William E.	167
I B M Corp.	519
Internal Revenue Service	103
International Crystal	316
Interstate Uniform	2,998
J & J Auto Supply	2,447
J & S Hydraulics	127
J P Chemical Co.	420
Jacques, Alfred	120
Jacquet, L. Joseph	144
Jaffrey Fire Protection	136
Jauron Sporting	1,129
Jet-Co	219
Jiffy John, Inc.	620
Johnson's Electric Supply	376
Johnston, Roberta	692
Jones, Susan	59
Jordan-Milton Machinery	30,027
Joyal, Roland & Jeannette	62
Joziatis, George & Lorrain	217
Kar Productions, Inc.	897
Keating Materials Corp.	154
Keene Advertising Special	230
Kelleys	762
Kennedy's Trucking	640
Knights, Jeffrey P.	851
Kostrick, Albert & Cora	73
Kulingoski, Jeffrey	53
Lajoie, Ray & J. Paquette	17,000
Lamont Labs	1,328
Lamothe, James & Constance	248
Lanoue's Garden Center	305
Larry's American	50
Lavallee, Maurice T.	5,948
Lavoie, John	190
Lavoie, Michael	61
Lee Allard Paving	8,525
Leonard, Edward	318
Leonard, Prolman, Gall	125
Levesque, Edward	188
Levesque, Richard	1,029
Liberty Millworks	89
Lubrication Engineers	247
Lubrication & Filter	177
Lumbertown	1,231
Mac Tools	562
MacDuffie	349
Mackey, George	450

MONIES PAID
Fiscal Year 1977 - 1978

Madison, Evelyn	73
Manchester Fed. Sav. & Loan	838
Manchester Mack Sales	189
Maple-Leaf Construction	8,796
Marcou, Mrs. Zoe	96
Marion Office Equip.	79
Marshall, Richard E.	126
Mantell, Armand	423
Mason, George	168
Maxfield Press, Inc.	510
Maynard & Lesieur	341
McCobb, Scott	141
McCrady, Daniel M.	180
McCrady, Donald B.	2,469
McIlveen, William & Gloria	63
McLean, Bruce	2,334
Medford Square Sporting Goods	718
Mendes, Michael	172
Merrimack Concrete Prod., Inc.	182
Merrimack Farmers Exchange	319
Metra Chemical Corp.	229
Michaud, Mrs. Noella	102
Microfilm Services	3,176
Millard, Richard E.	1,004
Miller Welding	374
Mooney, James	60
Morey's	1,322
Morneau, Gertrude	102
Morris Office Outfitters	1,617
Morse, Joan	436
Motor Service	439
Motorola	35,954
Murphy, William M.	133
Murray, Robert H. Jr.	202
Nadeau, E. E. & Sons	545
Napolitano, Frank	200
Nashua Auto	1,831
Nashua Battery Shop	140
Nashua Beef Co.	120
Nashua Chap. Amer. Red Cross	71
Nashua Diesel Service	293
Nashua Glass	79
Nashua Regional Planning	2,717
Nashua Sand & Gravel	6,595
Nashua Wallpaper	956
Nashua Welfare Dept.	1,219
Nashua Woodcraft	588
National Brake Service, Inc.	412
National Fire	140
Nelson & Small	324
N. E. Barricade	4,200
N. E. Custom Coach	16,498
N. E. Fence Co.	738
N. E. Fire Equip. Co.	183
N. E. Telephone	13,016
N. H. Assoc. of Conservation	125
N. H. Distributing Agency	885
N. H. Explosives	312
N. H. Motor Vehicle Dept.	114
N. H. Municipal Assoc.	2,073
N. H. Purchase & Property	595
N. H. Retirement Systems	27,272
N. H. Dept. of Rev. Admin.	61
N. H. Safe & Lock Co.	131
N. H. Soccer	60
N. H. State Firemen's Assn.	250
N. H. State Treasurer	43,479
N. H. Supply	199
N. H. Vocational-Technical	344
N. H. Welding Supply Co.	122
N. H. Welfare Division	29,667
Norm's Hardware	294
Northstar Aluminum & Steel	197
Oliver, Henry	140
One Stop Auto Parts	863
Osgood's	1,040
Otis, Robert	283
Palladino, Edward	222
Palmer, Joyce	200
Palmer Spring	2,724
Panbro Sales Corp.	261
Par Marketing Assoc.	368
Parker, Charles	15,000

MONIES PAID
Fiscal Year 1977 - 1978

Parkhurst, Mike	56
Peerless Distributors	129
Pelletier, Lawrence	305
Pelletier, Thomas	115
Penny Fence	386
Persons, Richard	125
Phaneuf Press, Inc.	79
Pioneer Signal Systems	204
PK's Landscaping	36,697
Planning Maps, Inc.	4,200
Plectron Corp.	349
Plummer, Richard	100
Pomeroy, Joan T.	887
Poon, Kam N.	100
Primary Supply Corp.	2,231
Prince, George	645
Public Service	90,194
Pyrofax Gas Corp.	56
R. B. Electronics	850
R & L Service, Inc.	1,451
R & M Radio	60
Ralph's Truck Sales	360
Real Estate Plus	160
Red-I-Mix Concrete Service	110
Reed, V. Edward Assoc.	544
Rheaume, Raymond	136
Ricard, Paul	392
Richardson, Kevin	166
Ricker, Mr. & Mrs. George	181
Roberge, Norman E.	3,300
Rodrique, Mr. & Mrs. Jean	400
Rogers, Michael R.	1,057
Rousseau Oil Co.	2,301
Rowell & Miller	194
Roy Supply	1,931
Russell, Michael	200
S & S Arts & Crafts	1,202
Salem, Town of	57
Sanel Auto Parts	288
Savage, Rick	278
Schopen, Luene	206
Scott Concrete	215
Seddon, Kenneth	200
Sewall Co., James W.	23,636
Share Corp.	2,720
Sheehan, Phinney, Bass & Green	4,782
Shepherd, H. L.	50
Sherburne Lumber	441
Sherburne, Richard	877
Sherwin Williams Co.	67
Signal Flare Div.	204
Simpson, Bernard	100
Slawsby Insurance	180
Sleeper Co.	103
Smith, Daniel	57
Smith, James	265
Smith, Ray	150
Smith, Robert C.	206
Smith's Traffic Service	171
Smith, Welts & Currier	5,104
SOS Metal Products Co.	431
Sprague, George	145
Standard Railway Fuse	493
Mr. Steam Carpet Cleaning	2,421
Sudsbury, Robert E.	50
Sullivan, Gregg & Horton	1,495
Superior Service & Supply	1,223
Tax Collector (Tax Sale)	94,183
Taylor, D. J., Inc.	205
Technical Design	73
Teichmann, William A. Sr.	200
Telegraph Publishing Co.	1,906
Terico	962
Thompson, Edwin L. & Son	675
Thompson's Market	289
Tiny's Garage	374
Tom-Ray Office	729
Touhy, H. J. & Sons	351
Towers Motor Parts	1,336
Town Auto Body Shop	85
Transglobal	131
Treisman's	98
Tri-City Chemical	2,392
Triangle Chemical Toilet	340
Trombley & Sons	144

MONIES PAID
Fiscal Year 1977 - 1978

Trucks, Inc.	214
T S T Equip. Co.	989
Tulley Buick	20,359
Turcogeorge, Nick	474
Two Way Communication Serv.	587
University of N. H.	364
Valley Auto Parts	3,447
Vassilakos, Blanche J.	66
Viens, Maurice	80
Visiting Nurses Assn.	8,000
Walpole Woodworkers	317
Wardwell, Elmont	93
Webster House	1,962
Weldalloy Corp.	57
Werner, Roy	402
F. W. Webb Co.	115
Wheeler & Clark	372
Whitaker, Andy	94
White Equip. Center	194
Willard's Radiator Shop	204
World of Sports, Inc.	3,094
Wright Communications, Inc.	165
Young, Diane	121
Young Sales	163
Zoning Bulletin	50

MONIES EARNED
Fiscal Year 1977 - 1978

Abbott, John K.	10,697
Adams, Harvey R.	10,726
Aldrich, Donald	7,245
Anderson, Emily	1,112
Arris, George A.	2,340
Baker, George	200
Barry, William	1,782
Battey, Lorraine	120
Bednar, John	2,200
Bleistein, Sam	11,173
Boilard, Michael	10,740
Boilard, Norma	546
Bolton, Karen	1,456
Bouchard, Peter A.	20
Boucher, Nanette	82
Boucher, Roger	650
Boucher, Virginia	1,330
Borowick, Donna	3,000
Boyson, Walter	1,421
Brackett, Albert	2,934
Brewer, John	575
Briand, Gene	550
Briand, John M.	6,554
Briand, Raymond	5,492
Brousseau, Gerard	12,102
Buxton, Robert	1,100
Cantara, Peter	1,252
Campbell, Robert	1,000
Capelli, Constance	154
Carleton, Frank	11,286
Caron, John	13,033
Carter, Ray C.	11,739
Center, John	810
Chesnulevich, Harry	700
Clark, Beth E.	594
Closs, William	11,159
Cole, Donald	10,685
Dilworth, Howard	600
DiStefano, Richard	10,906
Doolan, Samuel	1,295
Doucette, Michael	9,991
Dufault, Susan	2,976
Dumont, Norman	550
Elliott, William	600
Evangelous, Anthony	2,809
Fellows, Robert	550
Fiske, Maureen	1,330
Foster, Charles	14,900
Fournier, Robert H.	7,971
Fournier, Sandra	7,762
French, George	1,964
French, Joann	1,439
Fuller, George	5,332
Fuller, Jennifer	1,593
Gauvin, Leon	93
Gilbert, Charles	10,612
Goss, Lillian P.	7,811
Grohosky, Anne	875
Gruezinga, Mary	186
Hackett, Robert	600
Hamdan, Wanda	1,326
Hankins, Mildred	3,175
Hanks, Beverly	200
Harriman, William	810
Hatfield, Lisa	585
Herbert, Nada M.	6,126
Hogan, Alfred	9,750
Holt, Harold	600
Hurst, William	9,349
Jacquet, L. Joseph	1,543
Jacquet, Steven	760
Jalbert, Joan M.	239
Jones, Alice H.	9,154
Jones, Ellen W.	5,714
Keeney, Norwood	250
Kelley, Daniel B.	283
Kennedy, Frank	12,280

MONIES EARNED
Fiscal Year 1977 - 1978

Keuenhoff, Joseph	550
Kittredge, John C.	1,371
Lampron, Edward O.	10,155
Laquerre, Rachael	998
Lee, Constance	164
Lefebvre, Brian	252
Leggett, Marguerite	5,939
Leonard, Donna	1,575
Leonard, Edward	3,386
Levasseur, Sandra	200
Levesque, Richard	1,884
Lindsay, Charles A.	871
Mack, James	13,281
Malouin, Leon Jr.	716
Marshall, Richard	6,999
Marsolais, Pamela	449
Martel, Armand	3,695
Mason, George	10,664
McClure, Leo	550
McCobb, Scott	6,217
McCoy, Ernest	300
McCrady, Donald B.	6,410
McCrady, Donald R.	731
McLean, Cecil E.	11,270
Millard, Richard E.	11,993
Morin, Duane	600
Morin, Laura	851
Muller, Thomas	80
Murphy, William	6,493
Napolitano, Frank	10,610
Nutting, Frank Jr.	12,829
Palladino, Ann	763
Palladino, Edward Jr.	11,366
Palmer, Joyce	1,486
Paquette, Gerard	10,685
Parker, Raymond	183
Pelletier, Daniel L.	9,541
Pelletier, Lawrence	4,412
Pelletier, Roland E.	14,924
Pelletier, Thomas A.	285
Perreault, Robert Jr.	5,394
Phillips, Kimberly	146
Phillips, Richard	600
Plummer, Richard	275
Pomeroy, Joan T.	7,312
Pratte, Barry	8
Proux, Cynthia	661
Rancourt, Gloria	1,162
Reed, Roger A.	726
Rheaume, Raymond	2,467
Richardson, Greta	1,622
Richardson, Kevin	7,601
Robert, Denise	5,074
Rodgers, Gary	159
Rogers, George	325
Rowell, Clifton	550
Rowell, Fred	275
Roy, George J. III	10,496
Russell, Michael	2,172
Saunders, Scott	2,140
Schopen, Luene	5,245
Scott, Verian	275
Seddon, Kenneth	12,976
Sheibler, Edward	600
Shephard, Lizabeth	69
Similikas, Alphonse	500
Sion, Lazar R.	600
Smith, Gordon	550
Smith, James F.	11,566
Smith, Leonard	550
Soucy, Norman	26
Spooner, Roger M.	10,513
Sprague, George R. Jr.	5,215
Stepney, Karen	5,576
Stirk, James	874
Sudsbury, Robert	550
Sullivan, Heidi	1,800
Teichmann, William A. Sr.	11,704
Tremblay, Eric P.	960

MONIES EARNED
Fiscal Year 1977 - 1978

Turmel, Mark	108
Tyler, Richard	550
Wallace, Marie	1,852
Watson, William R. Jr.	9,842
Weghorst, George	1,386
Weghorst, Susan	6,303
Welcome, Anne	1,316
Wightman, Steven	845
Winslow, Amy	3,528
Wisnosky, Karen	6,470
Zelonis, Daniel	975

MONIES PAID
Fiscal Year 1976 - 1977

	Previously Reported	Corrected Amount
A B Dick	2,594	152.74
Abbott, John	474	66.00
ABCO, Inc.	238	39.69
Abucewicz, Theresa	57	8.00
Accurate Printing	246	75.00
Acme Auto Radiator	756	129.45
Action Sports Center	3,988	664.69
Adams, Harvey	1,939	47.50
Aetna Insurance	400	200.00
Admiral Petroleum Corp.	-----	437.25
Alexander's Markets	22,894	4,324.00
Lee Allard, Inc.	1,512	480.00
American Ambulance and Medical	342	57.00
American Copy	3,528	850.44
American Fire Equipment	691	146.90
American Knitwear	2,773	355.52
American LaFrance	3,691	648.15
American Society of Builders	135	25.00
Amherst Street Market	80	-----
Amherst Survey Assoc.	2,850	500.00
Anger, David	140	35.02
Anger, Joseph	435	108.80
Anger, Mark	644	161.19
Anger, Paul	2,626	495.04
Arnold, Barbara & Thomas	4,925	850.00
Art Novelty Co.	143	47.60
Art Studio	697	70.84
Asseline, Gertrude	72	12.00
Atomic Letter Service	18,223	3,746.00
Ambut, Raymond	1,125	400.00
Auclair Transportation	175	16.21
Audette, Paul & Linda	214	-----
Automatic Data Processing	4,477	1,487.88
B & B Association	851	-----
B-B Chain Co.	1,456	460.60
Babe Ruth Baseball	120	175.00
Bailey Distribution	1,613	576.65
Baird, Susan	165	7.00
Baker, George H. Sr.	780	125.00
Barlo Signs	1,294	239.95

MONIES PAID
Fiscal Year 1976 - 1977

	Previously Reported	Corrected Amount
Barrett Equipment	4,118	947.34
Barriault, Gary	3,853	798.12
Barry, William	1,000	200.00
Bartlett's Marketing Service	881	218.00
Barter, William	244	-----
Bass, Vic	120	24.00
Batchelder Tree Service	300	-----
Beaumont, Anita	102	19.60
Beaumont, John	73	-----
Bednar, John	389	97.46
Belanger Pool	3,329	401.65
Beneficial Finance	88	44.00
Bergeron, Henry	62	-----
Bi-Go Markets	783	-----
Bill's Auto & Boat Tops	365	73.00
Billie's Welding Service	82	22.50
Bill's Gun & Gift	120	24.00
Bilodeau, Lucien	424	-----
Blanchard Association	9,291	987.60
Blanchard, Glenn	812	295.12
Bleistein, Sam	1,788	147.00
Bolduc, Robert H.	2,100	500.00
Bonville, Lucienne	1,449	289.90
Borowick, Donna	472	236.37
Boska, Judith	81	12.00
Boston Blue Print	5,309	2,654.62
Bottle Gas	247	39.50
Boucher, R. M. & Sons	67	-----
Bouchard, Donald	160	40.08
Boyer's Auto Body	565	212.58
B.S.A. Scout Troop	160	40.00
The Bracken Co.	128	64.35
Brady Business Forms	1,105	202.90
Brake & Electric Sales	355	59.18
Branham Publishing	203	29.45
Breton, Patricia	535	77.17
Breton, Raymond	52	13.00
Briand, John	892	-----
Briand, James	3,961	874.08
Briand, Joseph	7,284	1,332.00
Briand, Kevin	88	52.50

MONIES PAID
Fiscal Year 1976 - 1977

	Previously Reported	Corrected Amount
Bright, Lena	265	43.00
1590 Broadcaster	121	36.00
Brook Village North	79	-----
Brook, Mark G.	100	24.50
Brooks Machine & Equipment	68	-----
Brookside Market	60	12.00
Brooks, Pearl	84	12.60
Brousseau, Gerard	1,200	200.00
Browning-Ferris	431	106.43
Brown's Sheet Metal	404	133.10
Bulsa, Andy	79	19.84
Burleigh, Beverly	145	25.00
Burlington Dodge, Inc.	674	168.48
Burton, Earl	400	200.00
C & G Equipment	420	210.00
C C & J Septic Tank	2,660	390.00
Cameraland	1,125	195.83
Caputo, Joseph	72	12.00
Car-Go	61,756	12,154.67
Carle, Leo	58	-----
Carl & Sons Exxon	157	32.76
Caron & Berube Insurance	229	57.24
Carson, Melvin	500	-----
Carter, Ray	283	52.50
Casey & Dupuis	1,226	-----
Castle, Patricia	72	12.00
Cauroumis, William	175	-----
Center, John	897	242.44
Central Business Systems	356	22.10
Chadwick-BaRoss	11,634	3,701.11
Chagnon Lumber	1,304	43.62
Chagnon, Emile A. Jr.	2,700	450.00
Champion Motors	1,055	260.00
Charron, Domenica	144	-----
Chevron Oil Co.	479	-----
Children's Home of Fall River	1,042	-----
Child World	1,718	352.20
Christiansen, Henry	250	-----
Clark Boardman Co.	84	33.00

MONIES PAID
Fiscal Year 1976 - 1977

	Previously Reported	Corrected Amount
Clark, Delnette	480	100.00
Clark, Russell	1,300	1,300.00
Clark, William	95	-----
Cleveau, T. J.	150	-----
Clinical Assoc. of Nashua	290	15.00
Clifford of Vermont	432	216.00
Closs, William	1,200	200.00
Clougherty, Charles H. Co.	367	-----
Cloutier, Joyce	206	56.00
Cloutier, Robert	3,890	-----
Cloutier, Ronald	2,620	770.00
Cockerline, Allen	110	-----
Cockerline, Robert	438	-----
Colburn, Mike	117	75.00
Cohen Machinery	783	195.74
Comex, Inc.	2,447	234.30
Concrete Systems	842	238.00
Continental Fire Trucks	175	22.82
Continental Gravel Trucking & Paving	18,345	3,057.50
Conway Associates	19,270	3,427.69
Cordina, Sebastian	400	-----
Cornwell Tools Co.	112	18.80
Corriveau-Routhier	12,267	2,713.39
Corson, Melvin	875	125.00
Cossette, Paul Jr.	1,312	200.00
Cot, Henry	1,695	215.00
Countryside Animal Hospital	225	37.50
Courtemanche, Alfred	751	41.08
Couronis, William	250	50.00
Crockett, Dr. David	325	-----
Crossroads Super Market	92	-----
Cues, Inc.	463	99.12
Cummings, Judi	552	92.00
Currier, Phillip R.	115	-----
Curtis Noll Corp.	1,232	228.24
Custom Hardwood Products	350	70.00
Cyr, Albert	65	-----
D.W.T., Inc.	191	-----
D-A Lubricant Co., Inc.	9,499	2,128.71

MONIES PAID
Fiscal Year 1976 - 1977

	Previously Reported	Corrected Amount
D & D Speed Shop	357	59.59
Dane, Jean	72	12.00
Davis & Towle Agency	57,249	10,728.09
Daw Tire	6,107	1,320.87
Daycoa, Inc.	666	111.16
Dearborn's Electrical Serv.	517	-----
Decarterat, Ross	160	-----
Demers, Charles, Inc.	386	131.51
DeMoula's Super Markets	231	34.00
Dept. of Revenue Administration	527	-----
Dick's Auto Body	1,285	125.00
Dick's Motor Service	800	400.00
Diesel Engine Sales	123	-----
Dion's Cleaners, Inc.	170	42.50
Distinguished Publication	327	131.80
DM Printing Service, Inc.	218	-----
Dolbec, Elaine N.	340	85.00
Dolbec, Richard	1,182	190.00
Donah, Edgar Jr.	65	-----
Donel Supply Co.	5,182	976.91
Doucette, Sandy	66	11.00
Donut Snacks of N. E.	80	40.00
Donovan Spring & Equipment	400	200.00
Draper Fuel	51,280	10,877.42
Dube, Bertha	-----	301.00
Dubois, Scott	106	69.00
Dubowick, Therese M.	720	360.00
Ducharme Sand & Gravel	7,082	1,476.67
Dufour, Robert	129	-----
Dumais, Claude	495	-----
Dunn, James	246	-----
Durwin, Connie	845	195.00
Dussault, Theresa	65	-----
Dynamic Sales	18,174	2,661.39
Eagle Fasteners, Inc.	787	98.48
Earl's Rubbish Removal	1,128	249.33
Eastern Fasteners Corp.	57	-----
Eastern Minerals, Inc.	112,083	34,045.19
Eaton, Albert	-----	157.00

MONIES PAID
Fiscal Year 1976 - 1977

	Previously Reported	Corrected Amount
Edwards Fuel Pump	829	123.64
Edgecomb Steel	575	641.76
Eldon, Laura	160	-----
Equity Publishing	596	130.00
Ethier, Richard	3,240	6,220.00
Evans Radio	293	63.96
F. W. Dodge Division	161	80.80
F. W. Webb Co.	1,322	357.76
Farland, Wilfred	-----	114.00
Farrar Company	1,314	219.05
Federal Sign & Signal	85	-----
Fimbel Door	6,198	1,551.05
Fire Chief	367	-----
Fire Chief Magazine	54	9.00
Fire Department	423	-----
Fire Engineering	161	23.00
Fireman's Fund Insurance Co.	116,919	17,404.00
Firestone Store	394	98.74
Flaghouse, Inc.	682	270.00
Fletcher's Paint Works	184	-----
Ford, Helen	-----	109.00
Forrence, Bruce	731	365.75
Fortin, Dr.	2,447	380.00
Foster & Company	231	-----
Foster, Charles	1,200	200.00
Fotomart Camera Corp.	131	-----
Fournier, Robert	1,350	200.00
Fran-Dan Bolt & Screw Corp.	3,427	742.21
Francoeur, Suzanne	139	25.50
Freddie's Auto Trans.	617	69.55
Freeman, R. L. Enterprises	104	16.08
Freeman, Raymond Jr.	67	13.53
French Agency	78,650	28,793.72
French, George	1,285	210.00
French, Joann	1,025	240.00
Frost, Al	480	-----
Frost, Charles H.	358	-----
Fuller Oil, Fred	18,699	5,614.29

MONIES PAID
Fiscal Year 1976 - 1977

	Previously Reported	Corrected Amount
Gagnon, Anne	69	11.60
Garcia, Angelo A.	92	-----
Garside Sewer & Septic	600	250.00
Gas Service	6,411	1,509.02
Gate City Electric	597	11.52
Gate City Fence Co.	89	-----
Gate City Glass	1,047	103.49
Gauthier, Ray	761	-----
Gendron, Adeline J.	84	-----
Genest Ford	5,540	2,726.28
Genest, Linda	332	83.00
General Floor Service, Inc.	170	85.00
General Electric Co.	6.50	6.50
Gibson, Dana	204	51.00
Gilbert Welding	1,847	898.09
Gilbert, Charles	1,148	202.00
Gilman, Neil	3,448	842.00
Germain, Renaud	340	85.00
Giovanni's	648	119.12
Girouard, Gene	91	-----
Glasser, William	84	-----
Goodrich Safety Supply Co.	2,580	343.97
Gorham Fire Equipment Co.	104	-----
Gorveatt, Floyd C.	3,649	710.00
Gove, Lester	342	171.00
Gosselin's Pharmacy	1,637	382.15
Grandmaison Printing Co.	6,142	16.08
Granite State Oxygen	347	60.00
Granite State Rental Centers	75	-----
Granite State Stamps	632	41.18
Gravelle, Lucille R.	851	142.00
Graves, Clark	69	69.00
Grenier	139	63.30
Griffolyn Co.	1,887	269.70
Griffin, Joseph M. II	846	141.00
Grineri, Joseph	160	-----
Guaranty Bank & Trust Co.	839	209.87
Guill, Jeannette	908	153.00
Gulf Oil	143,213	28,278.36
The Gun Rack	100	50.00

MONIES PAID
Fiscal Year 1976 - 1977

	Previously Reported	Corrected Amount
H & H Corp.	183	-----
H. A. Manning Co.	4,520	744.80
H. B. Enterprise	658	324.15
Hall, Roberta	72	12.00
Hall, Charles H. Jr.	72	12.00
Hamlin Insurance	6,483	855.00
Hammar Fluid Power Div. Co.	2,104	463.17
Hammar Hardware	3,835	791.92
Hammar Industrial	-----	92.75
Hammond, Gertrude	3,525	-----
Hammond, Leon G.	139	27.60
Hankins, Walter	217	54.32
Hanks, Beverly	265	30.00
Hanks, John K.	72	12.00
Hassel House	78	-----
Hazelton Co., R. C.	21,461	3,545.32
Heinrich Co., Carl	123	20.50
Henry & Murphy	200	-----
Henry, Lester J.	3,250	650.00
Hetzer's Bicycle Shop	873	186.00
Higgins, Michael	704	586.00
Hill, Robert W.	904	152.00
High Pressure Services	87	43.50
Hills Memorial Library	156,921	31,500.00
Hillsboro Auto Body	775	175.00
Hillsborough County	743,971	201,251.95
Hillsborough County Conserv.	2,608	518.00
Holevas, Elizabeth	69	11.60
Hodge, Suzanne E.	72	12.00
Holden, D. M. Inc.	-----	102.00
Holmes Transportation	368	66.16
Holt & Sons	61	-----
Hooper, William	4,171	642.95
Howdy Beef Burger	128	32.50
Hudson Alignment	1,728	385.44
Hudson Auto Supply	61	27.29
Hudson Contractors & Developers	360	90.00
Hudson Dog Officer	6,020	190.61
Hudson Electric	573	95.00
Hudson Fire Department	1,875	338.75

MONIES PAID
Fiscal Year 1976 - 1977

	Previously Reported	Corrected Amount
Hudson Furniture	400	25.00
Hudson, John	70,627	4,596.50
Hudson Garden Apartments	5,800	1,070.00
Hudson Landscaping	13,407	2,610.00
Hudson Market	82	-----
Hudson Mobile Estates	385	65.00
Hudson Motor Inn	54	-----
Hudson, N. H., Post Office	19,461	618.89
Hudson Paving Company	5,899	2,688.30
Hudson Pharmacy	68	1.59
Hudson Police	220	-----
Hudson Sand & Gravel	174,624	32,297.89
Hudson School District	12,159,375	2,766,329.98
Hudson Tire Mart	1,511	253.72
Town of Hudson	166,732	-----
Hudson True Value	3,665	686.05
Hudson TV & Communications	74	-----
Hudson Water	914,456	178,732.39
Hudson 66	238	.75
Hunter, Robert & Joan	350	-----
I.B.M. Corp.	6,135	1,125.44
Imported Auto Parts of NH	223	51.40
Indian Head Outlet Store	451	-----
Industrial Traffic Line Co.	180	30.00
Ingersoll-Rand	4,186	-----
Internal Revenue Service	1,644	712.78
Int. Assoc. of Fire Chiefs	160	40.00
Interstate Traffic Equipment	254	29.70
Interstate Uniform	13,267	2,568.80
Jalbert, Joan	90	15.00
J & J Auto Supply	2,612	799.25
J & S Hydraulics	932	163.20
J. D. Plumbing and Heating	1,132	202.39
J. F. McDermott Co.	1,807	300.00
J. P. Chemical Company	1,960	385.00
Jacques, Alfred	12,821	3,010.60
Jacquet, L. Joseph	253	-----
Jacquet, Judith E.	117	19.50
Jacquet, Stephen	105	52.90

MONIES PAID
Fiscal Year 1976 - 1977

	Previously Reported	Corrected Amount
Jaffrey Fire Protection	995	141.30
Jaglinski Co., Emily	72	12.00
Jalbert, John	215	-----
Jasinski, John	98	19.65
Jauron Sporting	532	67.00
Jet-Co	714	67.00
Johnson, Andrew T.	97	36.00
John's Marine	84	42.07
Johnson's Electric Supply	967	206.17
Johnston, Roberta	9,917	2,350.85
Jolly's Lock Shop	275	15.05
Jones, Susan	171	25.20
Jordan-Milton Machinery	70,609	13,767.34
Jurkowski, Sylvia M.	117	19.00
Kalil, Brenda	72	12.00
Kashulines, Arthur	-----	1,270.41
Keenan, Daniel	5,561	-----
Keeney, Norwood H. Jr.	780	125.00
Keeney, Phyllis	-----	84.60
Kelley's	2,662	810.00
Kennedy's Trucking	10,794	2,265.50
Kimball, Mr. and Mrs. David	5,925	1,250.00
Kopka Real Estate	1,300	250.00
Kinville, Francis	2,665	-----
Knights, Gerard	67	13.50
Kwilset	100	25.00
Labrie, Adrien	260	-----
L & B Service Station	169	37.35
Lacasse, George	3,039	656.26
The Lacal Co.	197	98.87
Lambert, Rhoda	103	18.00
Lamont Labs	2,962	729.50
Lamper, Chayne	1,430	152.80
Lanoue's Garden Center	444	95.25
Landry, Robert	960	108.47
Laquerre, Conrad	488	122.17
Laracque, Angeline	76	19.00
Larry's American	217	18.50
Laton Hotel	756	126.01

MONIES PAID
Fiscal Year 1976 - 1977

	Previously Reported	Corrected Amount
Lavallee, Mark	13,437	1,857.00
Lavallee, Maurice T.	852	426.00
Lavallee, William	3,080	-----
Lavoie, Fernand	405	-----
Lavoie, Herve	3,778	704.00
Lawrence, John	525	70.00
Leaor, Maurice	75	-----
Lemay, Yvonne	-----	169.00
Lemire, William	200	-----
Leonard, Edward	1,409	241.84
Lesieur, Al	210	-----
Lesieur, Leo R.	500	-----
Levasseur, Richard	211	14.90
Levasseur, Sandra L.	220	55.00
Lowell Stationery Co., Inc.	75	15.10
Lubrication & Filter	814	130.22
Lubrication Engineers	1,425	286.49
Lucas, Richard	587	75.82
Lull & Hartford, Inc.	70	-----
Lumbertown	1,973	25.00
Lynch, Robert	374	25.00
Lynch's	1,559	19.00
Lyons Supply Co., Inc.	6,537	22.24
Lyon, George & Shirley	622	-----
M & S Enterprises	2,643	448.00
MacDuffie	5,523	1,154.72
MacHeras, Zoe	360	96.00
Mac Tools	449	179.95
MacMulkin Chevrolet, Inc.	228	188.19
MAG-NI	92	-----
Magson Custom-Made Uniform	595	-----
Makarawixz, William	50	-----
Manchester Bank	2,384	149.00
Manchester Children's Home	11,942	3,234.10
Manchester Mack Sales	1,061	90.50
Manchester Paving	793	-----
Mansfield, Thomas	864	-----
Manzi Dodge	2,470	535.47
Maple Leaf Construction	8,500	6,604.00
Maple Leaf Construction	19,616	-----
Marco Auto Sales	126	21.00

MONIES PAID
Fiscal Year 1976 - 1977

	Previously Reported	Corrected Amount
Marion Office Equipment	964	103.00
Markou, Mrs. Zoe	128	64.00
Marquis, Lambert	140	-----
Mason, George	270	60.00
Matthew Thornton Health	550	48.00
Mayanski, Mark	89	12.00
Maynard & Lessieur	1,490	376.14
McClure, Leo	107	18.00
McCrady, Donald B.	10,725	3,002.80
McCrady, Dorothy	72	12.00
J. F. McDermott Co., Inc.	700	350.00
McInnis, Hazel	500	-----
McLaren's, Inc.	66	-----
McLean, Cecil	100	20.00
McNeil, David	268	-----
Medford Square Sporting Goods	3,849	1,293.35
Mel's Truck Sales, Inc.	4,800	2,400.00
Merrill's Radiator Shop	490	81.73
Merrimack Concrete Products	67	11.20
Merrimack Farmers Exchange	1,998	334.13
Merrimack Valley Babe Ruth	200	100.00
Metra Chemical Corp.	7,245	1,258.27
Microfilm Services	95	-----
Miles, John T.	2,600	1,300.00
Milicki, Frank and Lynne	144	-----
Millard, Richard E.	66	11.00
Miller Welding	7,969	1,573.90
Miller, Josephine	66	11.00
Miracle Recreation	1,142	-----
Misek, Susan W.	142	24.50
Morey's	12,840	2,700.33
Morgenroth & Associates, Inc.	349,986	58,331.00
Morris Office Outfitters	2,032	531.40
Morton Salt	37,400	-----
Motor Service	2,459	494.29
Motorola	28,626	5,915.00
Munday, Cynthia	69	11.60
Munday, Florette	130	24.10
Municipal Dept. N. E. Merch.	537	-----
Murray, Robert	1,470	148.50

MONIES PAID
Fiscal Year 1976 - 1977

	Previously Reported	Corrected Amount
Nadeau, E. E. & Sons	769	166.25
Napolitano, Frank	1,200	200.00
Narcotics Law Bulletin	126	25.00
Nash, Gerald	358	179.08
Nashua Auto	14,028	2,525.18
Nashua Battery Shop	383	50.77
Nashua Beef Co.	268	53.64
Nashua Chapter American Red Cross	196	17.50
Nashua, City of	941	221.00
Nashua Diesel Service	198	13.32
Nashua Electric	220	-----
Nashua Foundries, Inc.	2,770	395.01
Nashua Glass	983	390.25
Nashua Lumber Co.	134	-----
Nashua Municipal C. U.	355	-----
Nashua Police Department	622	.70
Nashua Regional Planning	13,300	2,660.00
Nashua Sand & Gravel	7,813	2,009.83
Nashua Visiting Nurses	18,000	8,000.00
Nashua Wallpaper	3,968	552.84
Nashua Welfare Dept.	248	-----
Nason, Richard	7,372	1,444.00
National Brake Service	514	-----
National Fire	1,297	295.49
National Police Chiefs & Sheriffs	113	18.85
N. E. Barricade	11,993	1,672.70
N. E. Fire Equipment Co.	3,152	526.25
N. E. Wholesale Supply Co.	3,300	550.00
N. E. Telephone	50,396	10,586.80
Nepco, Inc.	239	-----
Newman Ford Sales	38,282	19,141.00
N.H.A.E.M.T.A.	300	-----
N. H. Municipal Assn.	8,275	1,659.27
N. H. Supply	338	62.50
N. H. Assn. of Assessing Officers	140	25.00
N. H. Assn. of Conservation	595	125.00
N. H. Assn. of Fire Chiefs	288	48.00
N. H. City & Town Clerks Assn.	50	10.00
N. H. Department of Safety	108	54.26
N. H. Explosives	42,232	13,279.55
N. H. Interscholastic	58	-----

MONIES PAID
Fiscal Year 1976 - 1977

	Previously Reported	Corrected Amount
N. H. Law Weekly	72	12.00
N. H. Retirement Systems	297,013	57,682.78
N. H. Safety Council	-----	120.00
N. H. State Treasurer	383,321	68,846.62
N. H. Supreme Court	60	15.00
N. H. Supply	816	43.60
N. H. Tobacco Corp.	190	22.90
N. H. Tobacco Corp.	91	72.53
N. H. Vet Hospitalization	1,323	-----
N. H. Welding Supply Co.	4,105	948.34
Nichols, L. Earl	105	38.75
Nick's	287	42.00
Niquette, Leo	132	-----
W. Robert Nolte & Assoc.	13,181	2,590.30
Norm's Hardware	1,160	264.63
Northeast Audio Visual	166	-----
Northstar Aluminum & Steel	549	-----
Noyes Tire Company	137	-----
Nutting, Frank A. Jr.	241	120.77
Ogren, Andrew	230	46.17
One Stop Auto Parts	14,611	2,118.57
Osgood's	3,604	567.50
Otis, Robert	396	198.00
Oxford Chemicals	851	297.32
Palladino, Edward	1,765	306.24
Palmer Spring	10,126	2,038.12
Palmer, Joyce	74	14.93
Palmer, John	90	57.00
Palmer, Marie	125	35.00
Panageotes, Nancy	92	23.00
Parker, John	-----	62.50
Paradise, R. J.	94	-----
Parks Superior Sales	2,300	-----
Payroll	2,532,753	494,628.23
Pelkey, Raymond and Trina	1,212	606.04
Penn Culvert Co.	5,251	972.62
Percodani, Rich	70	-----
Petty Cash	174	110.24
Persons, Richard	1,950	650.00

MONIES PAID
Fiscal Year 1976 - 1977

	Previously Reported	Corrected Amount
Peters Bros.	3,501	-----
Petersen's Nursery	95	-----
Pettigrew, Ed	250	-----
Petty Cash	485	-----
Paneuf Press, Inc.	99	22.37
Piantidosi Assoc.	79	-----
Pine Haven Boys Center	150	-----
Pine Motor Parts	1,082	233.23
Pitary's True Value Home	79	9.35
Plamondon, Joyce E.	120	18.60
Plummer, Linda	72	12.00
Plummer, Richard	160	-----
Pomeroy, Joan T.	655	219.51
Powers, H. Warren, M. D.	75	15.00
Powers, Phyllis B.	248	51.00
Power Products	1,431	216.51
Public Service	370,310	66,354.40
Radio Shack	101	-----
R. R. Electronics	620	130.00
Ralph's Truck Sales	17,044	2,305.00
Rancourt, Gloria	114	18.60
Randall, Carl	-----	500.00
Reach Electronics	843	-----
Recreation	1,899	332.22
Red-I-Mix Concrete Serv.	249	41.63
Regan, J. V.	50	-----
Rental Services	1,324	19.75
The Rental Stores	223	99.70
Retelle, Edward	226	-----
Richard, Paul	107	78.75
Roberge, Norman E.	17,600	3,700.00
Roberts Co.	159	-----
Robertson, Julia	-----	86.41
Robertson, Bernard	60	10.00
Robinson, William	301	-----
Mari-Lee Rockwell	390	63.50
Rodgers Bros., Inc.	60	-----
Rodrigues, Cecile	105	-----
Ron's IGA	495	115.25
Rooney, John	266	66.64

MONIES PAID
Fiscal Year 1976 - 1977

	Previously Reported	Corrected Amount
Rosendale, Mel	58	14.60
Rowell & Miller	1,287	181.25
Rowell, Cliff	152	38.00
Rowell, Fred	510	49.85
Rowell, Zoula	135	-----
Roy, David	249	-----
Roy, Joseph	180	-----
Royal Business Forms	1,203	20.63
Roy Supply	2,849	608.51
Russell, Michael	1,259	214.80
S & S Arts & Crafts	2,917	576.56
Safeguard Fire Equipment	65	-----
Sage, Walter C.	86	11.60
Sage, Waneta	69	11.60
Sawyer, D. J. Trucking	435	-----
Sanders, Harry	500	-----
Sanderson, Cora	280	60.00
Sanel Auto Parts	725	67.82
Savage, Rick	556	139.13
Schommear, Steven	100	-----
Scottie Industries	367	73.85
Seabury, Ann	114	18.60
Seabury, J. Bradford	86	11.60
Seddon, Kenneth	1,200	200.00
Servant, Norman	1,601	288.66
Sewall Co., James W.	120,775	35,202.00
Share Corp.	22,427	3,753.60
Shepard, Donald	100	19.00
Shepard, Rita N.	111	18.50
Shephard, H. L.	1,091	295.07
Sherburne Lumber	1,111	528.96
Silk, Elaine A.	50	5.50
Simard, Donald	250	-----
Simard Signs	50	-----
Simplex Recorder Co.	222	54.10
Simpson, Edward	222	-----
Sion, Dr. L. R.	160	20.00
Sirchie Labs	326	37.37
Slawsby Insurance	835	167.00
Sleeper Co.	738	-----

MONIES PAID
Fiscal Year 1976 - 1977

	Previously Reported	Corrected Amount
Small, Kevin	823	411.50
Smilikis, Alphonse	269	63.46
Smith, Arline	106	18.40
Smith, Dorothy N.	60	15.00
Smith, James	1,200	200.00
Smith, Kenneth	675	-----
Smith, Daniel	10,915	2,112.00
Smith, Leonard	232	116.01
Smith, Robert C.	495	-----
Smith, Welts & Currier	9,329	2,016.50
Snay, Joseph	1,469	149.60
Social Security	1,546	-----
Soil Exploration	750	-----
SOS Metal Products Co.	1,878	368.63
Soucy, Roland	418	46.00
Souhegan Mtl. Fire Aid Assn.	60	10.00
Spaulding, Donald and Dorothy	154	18.00
Specialty Tools	452	-----
Spear, Daniel	604	458.75
Spooner, Roger	480	112.63
Spellam, Winniefred	1,318	-----
Spear, Daniel	1,494	-----
Sprague, Frank	1,199	493.00
Stackhouse, Russell	405	67.57
St. Laurent, Roger	50	-----
Standard Railway Fuse	1,261	211.50
Standard Stamp Co.	59	14.50
Star Rental	100	-----
State Farm Ins. & A. Larocq.	596	127.92
State-Line Motors, Inc.	200	40.00
Stepney, Karen	60	19.20
Styrna, Stanley	-----	189.00
Thomas N. Stokes & Co.	259	129.90
Stop & Shop	358	80.24
Sullivan Realty	5,320	1,010.30
Sullivan, Gregg & Horton	6,346	292.80
Sullivan, Mr. and Mrs. Kevin	75	-----
Swanson, Allen H., Inc.	4,500	750.00
Swift, Grace	-----	209.64
Swin City	60	-----
Sylan Studio	84	-----

MONIES PAID
Fiscal Year 1976 - 1977

	Previously Reported	Corrected Amount
Tacewicz & Szopa	154	-----
Taft Business Machines	192	33.20
Tariko, Inc.	1,427	185.00
Tate Bros. Paving	30,528	6,781.50
Tate, Robert	258	-----
Tate's Garage	1,320	388.24
Tax Collector	3,570	317.92
Technical Design	451	88.30
Teichmann, William A. Sr.	1,200	200.00
Telegraph	5,392	1,220.00
Temple Street Properties	228	57.00
Terico	2,429	568.45
Tessier, Henry	1,001	-----
Tessier, Henry	288	-----
Texas Refinery Corp.	2,494	-----
Theberge, Jay	192	96.02
Theroux, Therese	127	-----
Thibault, Sandra	147	19.00
Thompson, Cynthia	393	76.00
Thompson's Market	1,954	464.35
Thurston, Richard	2,987	703.39
Tiny's Garage	1,991	452.50
Tom-Ray Office Supply	2,539	508.95
Tower's Motor Parts	2,352	639.70
Trembly, Eric	80	40.00
Tri-City Chemical	9,385	1,314.87
Triangle Chemical Toilet	1,952	428.00
T S T Equipment	4,769	1,020.40
Tucci, Gail	108	18.00
Tulley Buick	39,999	12,869.33
Turcotte & Sons Spray Service	700	150.00
Turner Co., C. A.	1,266	428.48
20th Century	2,480	151.25
Twardosky & Son, William	743	157.10
Two Star Construction Co.	1,191	180.08
Tax Refunds	15,084	2,514.03
University of Delaware	110	-----
U. S. Dept. of Agriculture	14,088	3,163.01
Van Delinda Publishing	191	95.50
Vassilakos, Blanche J.	908	153.00

MONIES PAID
Fiscal Year 1976 - 1977

	Previously Reported	Corrected Amount
Viens, Maurice	2,040	580.00
Visiting Nurses Association	20,000	8,000.00
Wagner Builders, Inc.	250	-----
Weghorst, George	1,400	280.00
Weaver, Clint	87	57.00
Webster House	1,900	475.00
Wells & Son, Harry	1,444	175.00
Wharton, Richard C.	72	18.00
Wheeler & Clark	920	321.45
Whelen Engineering	950	99.12
White Equipment Center	6,600	1,287.74
Whitehall Chemical	65	-----
Willard's Radiator Shop	255	24.00
William, Barry	264	-----
Wilson, Chester E.	791	73.26
Winkler, Bob	125	-----
Wisnosky, Karen R.	1,322	12.00
Wood, H. X.	344	172.00
K. C. Wood Construction Co.	480	120.00
Wood, Joseph	50	-----
World of Sports, Inc.	811	117.00
X-L Corp.	59	9.90
X-Orb Paving	11,880	5,940.00
York, Richard	220	-----
Young, Kenneth	497	-----
Young, Lorraine	72	12.00
Young Sales	654	40.40
YMCA – Miss R. Cerier	650	100.00

VITAL STATISTICS

BIRTHS REGISTERED IN THE TOWN OF HUDSON, N. H.
from July 1, 1977 through June 30, 1978

Date of Birth		Name of Child	Sex	Name of Father	Name of Mother
1977					
July	2	Justin C. Saraceno	M	Charles M. Saraceno	Diane Johnson
	10	Christopher J. Gaudreau	M	James M. Gaudreau	Mary Ann Berube
	15	Joy Lynn Alexander	F	Joe H. Alexander	Judith D. Viselman
	16	Meredith Lois Dame	F	Richard L. Dame	Mary L. Howe
	18	Nathaniel Jon Ouellette	M	John M. Ouellette	Cheryl S. Hetzer
	21	Michael P. Noel	M	Paul C. Noel	Sharon M. Jeanson
	22	Timothy G. Kriebel	M	James G. Kreibel	Sally A. Stannard
	23	Jonathan E. Smith	M	Michael P. Smith	Elizabeth A. Carton
	23	Jarrod D. Laflotte	M	David L. Laflotte	Roberta Ann Shattuck
	23	Duane L. Laflotte	M	David L. Laflotte	Roberta Ann Shattuck
	24	Meghan L. Lavoie	F	Richard A. Lavoie	Linda J. Howe
	25	Robin V. Glenn	F	Michael A. Glenn	Gail D. McCarthy
	29	Kristina M. Muskiewicz	F	Jack P. Muskiewicz	Marion R. Schulz
August	4	Karen Beth Taylor	F	Laurence P. Taylor	Kathryn L. Powlowsky
	4	Jillian K. Onderdonk	F	Adrian D. Onderdonk	Susan Jane Marrs
	9	Heather Ann Demarett	F	Raymond E. Demarett	Nancy Jean Germon
	13	Rebecca B. Sherman	F	Paul H. Sherman	Diane J. Leveille
	17	Kelly Ann Harron	F	Ralph R. Harron, Sr.	Laura Lee Coll
	22	Christopher J. Gagnon	M	Jean L. Gagnon	Theresa M. Neault
	30	Leonard M. Jewett, Jr.	M	Leonard M. Jewett	Catherine E. Grigas
	31	Jason A. Kravitz	M	Robert A. Kravitz	Lois E. Brown

Date of Birth		Name of Child	Sex	Name of Father	Name of Mother
September	1	Karen L. Vadney	F	Daniel R. Vadney	Frances M. Fauteux
	2	Gretchen E. Smith	F	Thomas J. Smith	Carol L. Brattain
	3	Cory R. Smith	M	Robert W. Smith	Patricia Homan
	7	Kimberly K. Briggs	F	Kenneth R. Briggs	Donna Hutson
	7	Jason D. Lavarnway	M	Roger O. Lavarnway	Jewell C. Page
	10	Anthony A. Tucci	M	Ralph J. Tucci	Gail Ann Smith
	11	Alison J. Fuller	F	Frederick J. Fuller	Sharen J. Burgess
	12	Jeremy J. Smith	M	James W. Smith, Jr.	Julia C. Potter
	17	Nicole B. Womble	F	William J. Womble	Debra L. Stanistreet
	20	Christopher J. Ladas	M	George L. Ladas	Gloria E. Roberge
	23	Michael J. Ives	M	James M. Ives	Suzanne L. Burner
	27	Kenneth J. MacIntosh, Jr.	M	Kenneth J. MacIntosh, Sr.	Barbara J. Paulk
	28	Kristen I. Kravitz	F	James A. Kravitz	Bernice C. Cohen
October	2	Corri Anne Tierney	F	Daniel F. Tierney	Margaret Ann Smith
	3	Samantha E. French	F	John L. French, Jr.	Patricia R. Tomarelli
	4	Jennifer Ann Freeman	F	Raymond L. Freeman, Jr.	Sara Sue Durwin
	4	Joseph R. Smith	M	Ray M. Smith	Dianne S. Jarvis
	11	Autumn-Rose Clarke	F	Brian M. Clarke	Doris M. DiFonzo
	12	Anthony E. Higgins	M	Charles E. Higgins	Marsh Jean Harding
	13	Douglas R. Appler	M	David V. Appler	Phyllis Ann Kline
	18	Laurie A. Gibson	F	Robert E. Gibson	Nancy J. Rugoletti
	18	Jeffrey M. Dillon	M	James P. Dillon, Sr.	Margaret M. Dolan
	18	Valerie K. Oldford	F	William T. Oldford	Judy Ann Brown
	22	Amanda S. Watson	F	Richard A. Watson	Priscilla Anne Marshall
	24	Valerie Jean Dolan	F	Arthur F. Dolan	Gail E. Field
	25	Kelly R. Corson	F	Robert F. Corson	Linda N. Richardson

Date of Birth		Name of Child	Sex	Name of Father	Name of Mother
October	25	Amanda G. Gerry	F	Edward M. Gerry	Diane C. Silvia
	26	Smith	F	G. Terance Smith, Sr.	Theresa E. Smith
	26	Jenny L. Griffus	F	John W. Griffus	Kathleen Michaud
November	2	Amy June Furber	F	Joseph T. Furber	Susan J. Fuller
	3	Julie Molinari	F	Richard Molinari	Holly D. Harwood
	3	Susannah Inkel	F	John P. Inkel	Virginia J. Davis
	15	Deborah L. Conrad	F	Peter F. Conrad	Janet Ann Strafella
	16	Troy B. Clarke	M	Donald W. Clarke	Cynthia E. Smith
	17	Timothy R. Forrence	M	Kenneth H. Forrence, Sr.	Diana Marie Gagnon
	18	Laura Joy Marquis	F	Roland Leo Marquis	Suzanne S. Morin
	18	Lynn Elaine Marquis	F	Roland Leo Marquis	Suzanne S. Morin
	20	Justin C. Moore	M	Kenneth F. Moore	Karen Ann Collins
	22	William F. Ranney	M	William F. Ranney	Carolyn Ann Moody
	22	Sherry Lee Gatta	F	Edward J. Gatta	Zena F. Glassman
	22	Kerry Ann Gatta	F	Edward J. Gatta	Zena F. Glassman
	25	Jeremy D. Roberts	M	Mark Roberts	Kathleen R. Beyer
	28	Albert P. Hemeon	M	Gordon A. Hemeon	Wanda D. Braley
	30	Mark A. Beauregard	M	Arnold J. Beauregard	Joanne M. Leach
December	2	Michael E. Cyrulik	M	Edward J. Cyrulik	Jeannette Ann Wjotowicz
	3	William D. Vaillancourt	M	Dennis R. Vaillancourt	Kathleen N. Godin
	5	Holly Diane McCoy	F	Dana W. McCoy	Lillian Ann Doherty
	11	Emily Jane Farrington	F	Guy I. Farrington	Patricia Ann Batura
	19	Alexis E. Gaudette	F	Ronald R. Gaudette	Linda G. Russell
	23	Mazie C. Courtemanche	F	Donald R. Courtemanche	Linda D. Anderson
	29	Mary K. Mulcahey	F	John F. Mulcahey	Susan A. Elliott
	30	Noah Jon Provencal	M	Donald R. Provencal	Sally E. Bisbing

Date of Birth		Name of Child	Sex	Name of Father	Name of Mother
1978					
January	1	Amanda Marie Frost	F	Richard H. Frost	Barbara Ann Mendes
	8	Benjamin E. Haas	M	Roger E. Haas	Meribeth Ann Ratzel
	12	Jonathan P. Levesque	M	William R. Levesque	Gail L. Shipley
	20	William J. Barber III	M	William J. Barber, Jr.	Patricia Anne O'Neill
	21	Paul R. Hakkarainen, Jr.	M	Paul R. Hakkarainen, Sr.	Donna Marie Godfrey
	24	Sarah Risa Gagnon	F	Paul A. Gagnon	Priscilla E. Levesque
	28	Andries D. Menko	M	Russell H. Menko	Susan B. Wood
	30	Paul V. Ardagna	M	Paul J. Ardagna, Jr.	Jean Marie Sawtelle
	30	Kevin J. Maynard	M	Glenn S. Maynard	Linda Ann Althin
	31	Carrie Alyn Reed	F	Carl Bradley Reed	Carlene McKinley
February	2	Jennifer Marie Hogan	F	Daniel P. Hogan	Christine E. Rollins
	2	Jeffrey David Leach	M	Joseph F. Leach	Karen Ruth Murphy
	2	Peter Austin Young	M	Gregg A. Young	Gail Anne Peterson
	9	Jason Robert Perron	M	Robert N. Perron	Sharon J. Neal
	12	John Earl Farar	M	Milton V. Farar	Lynette Herlin
	12	Shannon Lee Fraser	F	Peter E. Fraser	Susan M. Klimas
	21	Angela D. Rodgers	F	Dana A. Rodgers	Beverly J. Griffin
March	1	Jason Stephens	M	Joseph F. Stephens	Jocelyn M. Desrosiers
	4	Matthew R. Raudonis	M	Christopher A. Raudonis	Karen E. Hulslander
	5	Jeffrey S. LaPorte	M	Gary R. LaPorte	Denise C. Ducharme
	8	Adrienne N. Miller	F	Phillip J. Miller	Beverly M. Noel
	9	Barbara Ann Leach	F	Leonard K. Leach	Frances E. Franklin
	9	Brandon J. Antoni	M	William Antoni	Jacqueline M. Kiolbasa
	10	Jeffrey A. Kleinotas	M	Allen J. Kleinotas	Carole Ann Griffin

Date of Birth		Name of Child	Sex	Name of Father	Name of Mother
March	10	Amy Lynn Finnegan	F	Paul F. Finnegan	Bonnie Lynn Leonard
	10	David Z. Maze	M	Steven Maze	Eva Maria Chlebowska
	11	Jonathan D. Ulery	M	Jordon G. Ulery	Janice E. Lesieur
	11	Dawn Marie Patten	F	Roger E. Patten	Denise G. Duplease
	13	Matthew D. Montanari	M	David A. Montanari	Alice J. Bray
	17	Katherine Leigh Audette	F	Paul J. Audette	Linda Carroll
	21	Geoffrey M. Rogers	M	William H. Rogers, Jr.	Joan M. O'Brien
	23	Jared T. Trayer	M	Thomas S. Trayer	Denise Ellis
	23	Erin Elizabeth Hall	F	Robert R. Hall	Tristen H. Leavis
	24	Julia Salvucci	F	Germano Salvucci	Paula Mazzola
	29	Jonathan M. Jarry	M	Albert H. Jarry	Patricia M. Gallo
	30	Briand K. Pepin	M	John F. Pepin	Laura Anne Cloutier
	31	Kerri M. Boilard	F	Michael R. Boilard	Norma Lee Rock
April	1	Shannon E. Dean	F	Gilbert J. Dean	Cecile N. Gagnon
	1	Caryn Ann Wiseman	F	George H. Wiseman	Patricia S. Benjamin
	1	Stephanie L. Boucher	F	Dennis E. Boucher	Dianna R. Thornton
	1	Leonard J. Carter, Jr.	M	Leonard J. Carter	Robin B. Quigley
	2	Patrick L. Walsh	M	Edward M. Walsh	Joanne E. Marshall
	2	Lindsay Anne Crocker	F	Thomas G. Crocker	Lenore Noce
	6	David Lee Bokousky, Jr.	M	David Lee Bokousky	Patricia Ann Rock
	10	Kara F. Kupchunas	F	Frank B. Kupchunas, Jr.	Kathleen C. Andruskevich
	12	Peter A. Holevas	M	Antone S. Holevas	Elizabeth B. Clark
	12	Noreen B. Couturier	F	Dennis F. Couturier	Jean L. Swinerton
	13	Joshua P. Dube	M	Dennis A. Dube	Linda B. Morin
	18	Matthew C. MacIntosh	M	John D. MacIntosh	Michelle Popovich
	18	Eric G. Chamberland	M	Guy J. Chamberland	Jacqueline Landry

Date of Birth		Name of Child	Sex	Name of Father	Name of Mother
April	19	Michael R. Potter	M	James H. Potter	Cynthia M. Caples
	22	Janine Aimee Corriveau	F	Richard G. Corriveau	Denise Quarella
	23	Gary S. Raches	M	Stephen W. Raches	Patricia Mills
	25	David A. Reynolds, Jr.	M	David A. Reynolds, Sr.	Catherine May McIlveen
May	13	Keith R. Vail	M	Raymond J. Vail	Eleanor Ann Perry
	17	Sonia Neumann	F	William C. Neumann	Heidi Knura
	18	Shannon E. Spence	F	John H. Spence	Jane Marie Ouellette
	21	Jeffrey L. Jenness	M	Wayne B. Jenness	Irene E. Doucette
	21	Dawn Marie Philbrook	F	Donald P. Philbrook	Katherine T. Hemeon
	25	Robert J. Burns	M	Randall K. Burns	Denise E. Beaupre
	26	Nicholas J. Ruston	M	Robert H. Ruston, Sr.	Elaine Marie Dewitt
June	1	Shayla Rose Jean	F	Ernest V. Jean	Joanne I. Gilmartin
	4	James M. Olszewski	M	William J. Olszewski	Cynthia Ann Samowski
	5	Christine Lee Williams	F	Mark E. Williams	Marguerite Jean Chacos
	6	Peel	F	Chris C. Peel	Donna Jean Misch
	6	Todd J. McCrady	M	Douglas B. McCrady	Lucinda M. Jackson
	6	Robert A. Lessard, Jr.	M	Robert A. Lessard, Jr.	Suzanne T. G. Fontaine
	7	Anthony R. Riccio, III	M	Anthony R. Riccio, II	Debora Mae Vayens
	8	Tammy Marie Wright	F	Wayne A. Wright	Lorraine A. Hanrahan
	12	Matthew A. Desrosiers	M	George M. Desrosiers	Debra Joy Breault
	12	Matthew J. Mitchell	M	James F. Mitchell	Frances M. Levesque
	15	Travis J. Moody	M	Robert H. Moody	Nancy Ann Audette
	15	Brian Real Quirion	M	Paulin Andre Quirion	Diane Anna Audet
	18	Scott J. Caron	M	Albert P. Caron	Linda D. Ackley
	19	Scott T. Varney	M	Steven A. Varney	Kathleen A. Griffin
	22	Matthew M. Callahan	M	Michael P. Callahan	Ann Marie Croteau

Date of Birth		Name of Child	Sex	Name of Father	Name of Mother
June	23	Sarah Lynn Patenaude	F	John Louis Patenaude	Suzanne Mary Smith
	23	Bonnie R. White	F	William M. White	Katherine H. Marttila
	24	Scott R. Sawyer	M	Dana R. Sawyer	Linda S. Norman
	24	Heidi Anne Haymann	F	Perry I. Haymann	Diane Jean Wiezhalek
	28	Alan M. Abbott	M	Gerald R. Abbott	Dolores Avila
	28	Christine M. Haerinck	F	Donald C.Haerinck	Donna Mary Curran
	28	Cheryl Ann Polkey	F	Edward S. Polkey	Juanita M. Prosper
	30	Cynthia D. Stinchfield	F	James O. Stinchfield	Brenda Faye Jarrell
	30	Katrina A. Farland	F	Roland A. Farland	Sandra F. Penkofski

MARRIAGES REGISTERED IN THE TOWN OF HUDSON, N. H.
from July 1, 1977 through June 30, 1978

Date		Place	Groom	Bride	Officiant
1977					
July	1	Hudson, NH	John P. Seager	Nancy E. Hutton	Carolyn L. Chase
	2	Hudson, NH	Richard E. Caron	Tamye Michaud	Edward J. Plona
	8	Londonderry, NH	John T. Long	Bettina Noto	Edward J. Boutin
	9	Rindge, NH	Brian W. Shipley	Rita M. A. Casparro	Raymond G. Putnam
	16	Nashua, NH	Daniel P. Hogan	Christine E. Blais	Joyce E. McCaffery
	16	Hudson, NH	Robert L. Gillooly	Debra J. LeBlanc	Rev. Leo A. LeBlanc
	23	New Boston, NH	George W. Brigham, Jr.	Faye E. Lucier	Dr. Andrew D. Tampelman
	23	Hollis, NH	Gaetan R. Cote	Patricia A. Courtemanche	Charles F. Dow
	30	Nashua, NH	Richard R. Rheault	Mary McCann	Jerome L. Silverstein
	30	Nashua, NH	Mark J. Anger	Mariane A. Fauteux	Rev. Richard Giroux
	30	Nashua, NH	Richard K. Gosbee	Jacquelyn P. Rollins	Constance M. Pratt
Aug.	5	Hudson, NH	Daniel R. Shea	Susan J. Hilton	Rev. Robert W. LeVitre, Jr.
	6	Pelham, NH	Daniel L. Pelletier	Deborah Ann Brown	Rev. Paul W. Daneault
	6	Hudson, NH	Craig O. Delong	Anita L. Scott	Rev. Robert W. LeVitre, Jr.
	6	Hudson, NH	Allan M. Santos	Diane G. Messier	Rev. Arthur O. Houde
	12	Windham, NH	Robert J. Bartlett	Diane Green	Juanita E. Kashulines
	20	Hudson, NH	Joseph L. Southwick	Susan I. Lanphear	George H. Baker, Sr.
	20	Nashua, NH	Richard A. Moisan	Barbara M. Rowell	T. Joseph McDonough
	20	Nashua, NH	Dennis E. Boucher	Dianna T. Graham	Rev. H. E. Bartsch
	27	Nashua, NH	Gary L. Stetzler	Susan Annis	Rev. H. E. Bartsch
	27	Nashua, NH	Edward S. Polkey	Juanita M. Currier	Bertha J. Delorey, Esq.

Date	Place	Groom	Bride	Officiant
Aug. 27	Hudson, NH	Stephen J. Tobin	Linda A. Laquerre	Rev. Leo A. LeBlanc
Sept. 2	Hudson, NH	Robert A. Elliott	Robin T. Pratt	William J. Groff
3	Hudson, NH	David A. Reynolds	Catherine M. McIlveen	Rev. Gerard A. Boucher
3	Nashua, NH	Michael R. Jarry	Donna M. Spaulding	Rev. Wilfred Demers
4	Pelham, NH	Michael P. Guerrette	Theresa M. Bergeron	John F. Barrett
6	Hudson, NH	Robert E. Barnes	Barbara A. Vander-Heyden	Smith Guay
10	Nashua, NH	Daniel B. Laflamme	Priscilla D. Smith	Doris M. Slingerland
10	Salem, NH	Peter M. Lind	Nicole D. Cyr	Edgar M. Chandler
10	Hudson, NH	Steven A. Griffin	Ann M. Bouley	Rev. Arthur O. Houde
16	Nashua, NH	Edmund F. Glidden	Jane H. Laflamme	Philip A. Crane
17	Hudson, NH	Lane E. Bickford	Mary A. Johnson	Rev. Robert W. LeVitre, Jr.
25	Hudson, NH	Jerry C. Burnett	Sheila R. Hughes	Barbara Bromley
30	Hudson, NH	Geoffrey A. Burr	Susan T. Ricard	Rev. Leo A. LeBlanc
Oct. 8	Hudson, NH	Michael J. Grainger	Lynn Ann Francoeur	Rev. Leo A. LeBlanc
8	Hudson, NH	Paul W. Chiasson	Margaret M. Regan	Rev. Arthur O. Houde
8	Hudson, NH	Leo W. Lambert	Carolyn E. Forrence	David C. Strosahl
8	Hudson, NH	Mark D. Leavitt	Sandra M. Jasinski	Albion F. Bulger
8	Hudson, NH	Richard A. Laquerre	LuAnn M. Bausha	Rev. Gerard A. Boucher
9	Amherst, NH	Angelo DeCicco	Sandra S. Stenger	Bernice G. Boothroyd
15	Hudson, NH	David P. Anger	Carla A. Levesque	Rev. Robert W. LeVitre, Jr.
15	Hudson, NH	William D. Nolen	Ellen A. McGraw	Rev. Arthur O. Houde
15	Hudson, NH	James A. Mack	Diane L. Gagnon	Varerie C. Raudonis
15	Hudson, NH	Rene P. Joyal	Diane M. Gagnon	Rev. Gerard A. Boucher
21	Hudson, NH	Leonard J. Carter	Robin B. Quigley	Rev. Leo LeBlanc
22	Hudson, NH	John R. Torres	Zoe A. MacDonald	Rev. Steven M. Kucharski
22	Hudson, NH	Roger L. Francoeur	Karen L. Clarke	Rev. Arthur O. Houde

Date	Place	Groom	Bride	Officiant
Nov. 5	Hudson, NH	Franklin R. Torrey	Effie May Oban	Philip A. Crane
11	Hudson, NH	Robert A. Findley	Joyce M. Nadeau	Edward J. Plona
11	Hudson, NH	Walter L. Farrington	Dona Mae Pointer	George H. Baker, Sr.
12	Hudson, NH	Donald F. Bowden	Ann B. Wright	Jacqueline J. Kelloway
25	Hudson, NH	Thomas A. Meckley	Meredith S. Melhado	Catherine E. Valenti
26	Hudson, NH	Dana A. Rodgers	Beverly J. Griffin	Rev. Robert W. LeVitre, Jr.
Dec. 2	Nashua, NH	Alan J. Nichols	Donna J. Guthro	Edward A. Jordan
3	Hudson, NH	Peter W. Casey	Kathleen R. McCauley	Joseph F. Gall, Jr.
3	Hudson, NH	Gerald R. Abbott	Dolores Avila	George H. Baker, Sr.
3	Nashua, NH	Andrew M. Schulkind	Flora A. Reed	John D. Wilcox
10	Pelham, NH	Charles E. Brown	Martha S. Pappas	Judith A. Boutwell
18	No. Salem, NH	Dennis R. Desmarais	Barbara A. Gamuso	Robert A. Cruickshank
24	Hudson, NH	Gary Greenwood	Carol Pointer	George H. Baker, Sr.
30	Hudson, NH	Michael J. Cayford	Donna L. Golden	Catherine E. Valenti
1978				
Jan. 6	Hudson, NH	Thomas P. Galipeau	Lorraine M. Arel	Rev. Gerard A. Boucher
6	Hudson, NH	Peter-Jon Thompson	Charlene A. Piper	David Conrad Strosahl
21	Hudson, NH	Anthony R. Riccio II	Debora M. Vayens	Edward J. Plona
28	Nashua, NH	Frederick J. Tierney	Raye A. Coman	William R. Thomas
Feb. 11	Merrimack, NH	Michael C. Bilodeau	Denise C. Belanger	Rev. Edward Richard
11	Hudson, NH	David K. Briand	Deborah E. Worster	Rev. Robert W. LeVitre, Jr.
16	Lincoln, NH	John D. Salesky	Nancy E. Gross	Rev. Howard W. Lawrence
18	Hudson, NH	Walter N. Haynes	Lori M. Quinn	Angelo K. Lambert
25	Hudson, NH	Steven R. Prest	Donna M. Bastille	Rev. Robert W. LeVitre, Jr.

Date	Place	Groom	Bride	Officiant
Mar. 12	Manchester, NH	Kenneth E. Desmarais	Ruth Ann Holden	Marilyn P. Dupuis
18	Nashua, NH	Ronald F. Maynard	Colleen M. Cole	William R. Thomas
22	Hudson, NH	William J. Streit	Rita M. Hale	Catherine E. Valenti
25	Hudson, NH	Stephen J. Gile	Debra M. Jordan	Joyce McCaffery
31	Hudson, NH	Edmund J. Crowley	Teresa A. Burke	Rev. Leo A. LeBlanc
April 8	Hudson, NH	Allen B. Wells	Marie E. MacDonald	Rev. Leo LeBlanc
14	Hudson, NH	Charles P. Haigler	Pamela A. Senneville	Rev. Gerard A. Boucher
15	Hudson, NH	Douglas S. Harris	Joanne Grainger	Rev. Leo LeBlanc
15	Litchfield, NH	Dennis J. Rafferty	Carolyn E. MacCann	Thomas L. Parson
15	Hudson, NH	Douglas W. Flanders, Jr.	Catherine M. Hartt	Craig H. Richards
22	Salem, NH	Robert P. Caccia	Laura E. Wolfe	Robert D. Blackard
22	Hudson, NH	William S. Lamb	Patricia Ann Burton	Rev. Robert W. LeVitre, Jr.
22	Hudson, NH	Bruce E. Desjardins	Wendy L. Blanchette	Rev. Norman R. Carrier
22	Litchfield, NH	Michael J. Mancini	Crystine A. Sumner	Edward A. Jordan
25	Nashua, NH	John D. McNeill	Mary E. Lacoy	Constance M. Pratt
29	Hudson, NH	Brian D. Fessenden	Cathleen E. Boilard	Rev. Norman R. Carrier
29	Pelham, NH	Wayne R. Gelinas	Janet M. Bergeron	David K. Anderson
May 5	Hudson, NH	Randall W. Sharp	Diana M. Steinmetz	Murdock W. Mackensie
6	Hudson, NH	Donald C. Haerinck	Donna M. Curran	George H. Baker, Sr.
6	Hudson, NH	Frank R. Menard	Carol A. Sumrall	Rev. Gerard A. Boucher
6	Hudson, NH	Ronald F. Gagnon	Donna M. Reitan	Rev. Gerard A. Boucher
7	Hudson, NH	Peter J. Frappier	Charlene M. Gauthier	Rev. Arthur O. Houde
12	Hudson, NH	Richard S. Kucij	Kim L. Simard	Rev. Gerard A. Boucher
13	Nashua, NH	John S. Wolczok	Cheryl A. Dunklee	Rev. Thomas Peters
13	Hudson, NH	Jay M. Ricard	Carol S. Grenier	Rev. Gerard A. Boucher
19	Nashua, NH	Douglas B. McCrady	Lucinda M. Jackson	Rev. Thomas H. Graves

Date	Place	Groom	Bride	Officiant
May 19	Hudson, NH	Roland L. Guerette	Sylvia E. Ducharme	Richard E. Boyer
20	Nashua, NH	Robert K. Durand	Donna M. Landry	Rev. Robert Wall
20	Hudson, NH	Michael D. Beauchesne	Denise D. Hebert	Rev. Gerard A. Boucher
26	Hudson, NH	Paul K. Burton	JoAnne L. Potter	Rev. Leo LeBlanc
27	Hudson, NH	Patrick M. Byrne	Karyn A. Ahigian	Rev. Arthur O. Houde
27	Hudson, NH	Jonathan P. Ward	Kathleen A. Bolton	Rev. Gerard A. Boucher
29	Hudson, NH	John R. Jalbert	Linda J. Powelczyk	Joan M. Powelczyk
June 2	Litchfield, NH	Bruce Snavely	Grace N. Melton	J. A. Melton
3	Hudson, NH	John E. Gonsalves, Jr.	Joan B. Ruiter	Rev. Leo LeBlanc
3	Salem, NH	Marshall R. Nute	Lorraine M. Quinn	Elliot T. Fair, Jr.
3	Nashua, NH	Edward P. Niquette	Norma J. Gagnon	Rev. C. J. Goggin
10	Hampstead, NH	Robert D. Elder	Cheryl L. Killam	Rev. Roger C. B. Daly
10	Hudson, NH	Kelly D. Osmer	Beverly J. Davis	David C. Strosahl
10	Pelham, NH	Timothy J. Cady	Ann G. Nickerson	Charles B. Higgins
10	Durham, NH	Thomas R. Lafleur	Sandra J. Witcomb	William E. Head
11	Hudson, NH	Jeffrey J. Heath	Rebecca A. Mitchell	Edward A. Jordan
17	Hudson, NH	Martin C. Sheil	Carol A. Briand	Richard W. Connors
17	Hudson, NH	Michael W. Stone	Elaine C. Bouley	Rev. Leo LeBlanc
17	Hudson, NH	Bruce A. Beede	Jean M. Schlagle	David C. Strosahl
17	Hudson, NH	George W. Weghorst	Susan B. Jones	David C. Strosahl
18	Nashua, NH	Troy W. Allard, Jr.	Elizabeth A. Smith	Lloyd F. Stoops
18	Nashua, NH	Randall D. Thompson	Mary C. MacDonald	David C. Strosahl
24	Nashua, NH	Joseph L. Noel	Rosette T. Whitney	Joseph L. Clough
24	Rindge, NH	Julian J. Buklerewicz	Pamela A. Jordan	Raymond G. Putnam
25	Hudson, NH	Brian E. Ahearn	Michelle G. Munday	Harry LaBrun
29	Nashua, NH	Scott D. Smith	Darlene E. Davis	John D. Wilcox

DEATHS REGISTERED IN THE TOWN OF HUDSON, N. H.
from July 1, 1977 through June 30, 1978

Date		Place of Death	Name	Age	Place of Birth
1977					
July	6	Nashua, NH	Michael P. Alukonis	83	Lithuania
	10	Nashua, NH	Ralph E. Aiken	69	New Hampshire
	13	Nashua, NH	Harry E. Clement	90	New Hamsphire
	30	Nashua, NH	John R. Glavicki	85	Lithuania
August	3	Nashua, NH	Jeffrey L. Nash	17	New Hampshire
	24	Nashua, NH	Joseph J. Boyer	77	New Hampshire
	30	Nashua, NH	Barbara J. Card	29	Massachusetts
	30	Nashua, NH	Charles V. Corosa	61	New Hampshire
September	2	Nashua, NH	Francis N. Goodwin	53	New Hampshire
	5	Nashua, NH	Marion Major	56	Vermont
	30	Nashua, NH	Donald S. Petrain	37	New Hampshire
October	3	Nashua, NH	Elsie M. Lockhart	72	Canada
	26	Nashua, NH	Kelly R. Corson	(newborn)	New Hampshire
November	3	Nashua, NH	Roland L. Salois	68	Massachusetts
	21	Nashua, NH	Alphonse Dionne	83	New Hampshire
	24	Nashua, NH	Adolph P. Sadauskas	63	New Hampshire
	24	Nashua, NH	Lisa A. Marion	15	Massachusetts
	24	Hudson, NH	Ada Bergkamp	77	New York
December	3	Concord, NH	George Lindquist	94	Michigan
	5	Salem, Mass.	Catherine Delaney	75	Massachusetts
	6	Nashua, NH	Mary A. Hurd	70	Canada

Date		Place of Death	Name	Age	Place of Birth
December	10	Hudson, NH	Carolyn L. Davock	40	Massachusetts
	12	Nashua, NH	Robert H. Hackett	20	New Hampshire
	22	Nashua, NH	Catherine G. Gagnon	84	New Hampshire
	26	Nashua, NH	Kirby H. Lawrence	87	New Hampshire
1978					
January	11	Manchester, NH	Arthur J. Ledoux	56	New Hampshire
	13	Nashua, NH	Leora G. Cleaveland	65	New Jersey
	17	Nashua, NH	Lena M. Kempton	81	Massachusetts
	21	Hudson, NH	Anna G. Finley	76	Pennsylvania
	27	Nashua, NH	Irene A. Joyal	80	Canada
February	4	Nashua, NH	Mary H. McMahon	78	New Hampshire
	6	Nashua, NH	John E. Ford, Sr.	79	New Hampshire
	9	Nashua, NH	Zoula Rowell	75	New Hampshire
	13	Nashua, NH	Ervin J. Burton	78	New Hampshire
	16	Groton, Mass.	Johanna F. Campbell	89	Massachusetts
	16	Nashua, NH	Elsie N. Pappe	81	New Hampshire
	21	Nashua, NH	Michael J. Curran	24	Massachusetts
	21	Nashua, NH	Hugh R. Martin	69	Massachusetts
	25	Nashua, NH	Edith Hebert	66	Canada
	28	Nashua, NH	Sarah D. Hubbard	86	Oregon
March	9	Nashua, NH	Ralph C. Soney	78	Massachusetts
	19	Nashua, NH	Lillianne M. Laforest	59	New Hampshire
	26	Hudson, NH	Elsie A. Mulhern	89	Maine
April	8	Nashua, NH	Roland A. Selvis	71	New Hampshire

Date		Place of Death	Name	Age	Place of Birth
April	19	Nashua, NH	Paul D. Cote	63	Canada
May	20	Nashua, NH	Paul Nadeau	79	Canada
	21	Nashua, NH	Arthur J. McNeil	71	Massachusetts
	31	Nashua, NH	Evelyn Lebel	70	Massachusetts
June	8	Nashua, NH	Alfred H. Latulippe	60	New Hampshire
	9	Hudson, NH	Lucile V. Ingram	48	New Hampshire
	10	Nashua, NH	Florence H. Freeman	70	Massachusetts
	19	Nashua, NH	Jacquine N. Purington	39	New Hampshire
	21	Nashua, NH	Evelyn E. Viens	50	Germany
	22	Nashua, NH	Everett L. Relation	59	New Hampshire
	23	Nashua, NH	Jane C. Ouellette	44	New Hampshire
	27	Nashua, NH	Leon P. Cote	79	Canada

ANNUAL REPORTS

of the

SCHOOL DISTRICT

of the Town of

HUDSON

New Hampshire

for the

Year Ending, June 30, 1978

DISTRICT OFFICERS

MODERATOR
Richard E. Dolbec

CLERK
Karen Wisnosky

TREASURER
Karen Wisnosky

SCHOOL BOARD

Donald C. Shepard, Chairman
Term Expires March, 1979

Delnette Clark
Term Expires March, 1980

John A. Eagar
Term Expires March, 1981

REPORT OF THE DIRECTOR OF SPECIAL SERVICES

Mr. Peter G. Dolloff
Superintendent of Schools
Hudson, New Hampshire 03051

Dear Mr. Dolloff:

The writing of this report coincides with the conclusion of probably the most demanding and eventful period in the area of Special Services. This is true not only for Hudson, but also for the state and the nation as well. The 1978-79 school year ushers in major and important changes for public schools and public institutions as a whole as a result of significant federal and state laws and their regulations. Federal Public Law 94-142, (The Education of All Handicapped Act) has had the most obvious and immediate effect on our school system. It is now quite clear, however, that Section 504 of the Rehabilitation Act of 1973, as civil rights legislation, and backed by the clout of withdrawal of all federal funds and federal court action for non-compliance, will have more far reaching implications for all educational practices in general.

As I reported last year, Section 504 requires that there be equal access to and equal opportunity for the handicapped within all programs. These rights must be extended to employees, (or potential employees) and parents, as well as students. The Section 504 regulations specify that all buildings must be made physically accessible to the handicapped in conformity with the American National Architectural Standards. Furthermore, the law requires changes in any policies, procedures or program designs which discriminate against otherwise qualified handicapped persons.

The "504 Committee" composed of teachers, administrators and parents, has worked diligently this year to ensure that a comprehensive plan of action has been developed to implement fully the federal mandate.

As part of the total work on Section 504, the committee has utilized the full services of a non-profit group called "Operation Accessibility" to assist in the survey of each of the Hudson schools to determine its physical accessibility to the handicapped. The reports "Operation Accessibility" have provided were extremely helpful to the committee in determining what additions or structural modifications must be made.

Policy statement concerning Section 504 and a 504 grievance procedure have also been developed. By January 1, 1980, all structural changes required to make all of our programs physically accessible to the handicapped must be completed. It appears that extensive changes in such areas as bathrooms, doors, ramps, hallways and staircases are necessary in each building. Additions such as elevators, lifts and ramps are needed in at least two buildings. There are numerous structural changes of less financial magnitude that also need to be made. It appears that full compliance with Section 504 may well require a considerable expenditure of time, money and ingenuity. In addition to taking strides to implement Section 504, the Hudson School District has been striving to achieve full implementation of PL 94-142.

While Hudson has always attempted to provide a free and appropriate education to all its handicapped and to guarantee their due process rights, federal and state mandates have made this a more complicated, expensive and comprehensive process. The concept of special education itself has been expanded to include physical, occupational, psychological, speech and language therapies, recreation, transportation and physical education, as well as instruction and evaluation. All educational plans, evaluations, and parental permission for the provision of these services had to be completed this Fall. This has required extensive staff time, and numerous parental meetings for each youngster. At this time all of Hudson's diagnosed handicapped students are in appropriate programs with their parents' informed consent. These decisions concerning handicapped programming are documented with all required written plans and evaluations. This has been a truly mammoth task. It has principally involved the Special Services Department. However, regular class teachers have been involved in the designing and writing, as well as the implementing of educational plans for handicapped youngsters in their classrooms. Furthermore, massive amounts of secretarial time have been employed in each school and in the Superintendent's Office to type and make copies of all written work as deadlines drew near. Each of the building principals in Hudson have been involved in the placement decision and parental meetings concerning the assignments and educational plans for each handicapped youngster. In addition, they have an ongoing involvement with me in monitoring the implementation of all special services.

PL 94-142 carries with it a financial reimbursement to communities appropriately serving handicapped youngsters. While this is a federal attempt to defray some of the costs local communities incur in providing special services, the amount of reimbursement at this time, compared to actual student instructional costs is meager. Last year's appropriation amounted to $50 per student for each approved counted student. This money can't be used as a substitute for any monies the school district is currently expending to provide services to handicapped students. Furthermore, it cannot be used to provide new programs for youngsters previously unserved or inappropriately served. This is because, according to law, these categories of youngsters could no longer exist as of September, 1978. Consequently, the money must be used to supplement, and/or expand services already offered. A major portion of last year's PL 94-142 monies is being used to fund the position of a Special Need Counselor at the High School. This has been a very welcome and needed addition to our services providing much needed counseling, parent and staff contacts, and assistance in vocational matters for special needs high school students on an intensive basis.

PL 94-142 states that all handicapped students have a free appropriate public education at no cost to parents. New Hampshire HB-16 has attempted to answer the question of who pays for this education. Briefly, HB-16 states that a School District is liable for two (2) times state average tuition and then the state is liable for any excess tuition and transportation costs beyond that. The Special Education Section of the State Department of Education has determined that this refunding formula applies to approved non-public schools to which students have been assigned. They have not applied this refunding formula to public schools. They

have established rates for many of these institutions. They are requiring that each assigned student's individual educational plan must be submitted to them for approval. If the educational plan is approved, they will reimburse school districts for the excess tuition. While this appears to be a cumbersome process with many opportunities for disagreement between private facility, State Department and School District, it does appear that financial support will be forthcoming. This is especially crucial at this time as many tuitions have quadrupled or more over last year's anticipated rates.

An interesting area of expansion this year was the creation of a "Gifted" program at Hudson Memorial School headed by Mr. Fred Wolff. The program offers one or two accelerated subject area classes to students and the opportunity to do additional research or creative assignments during enrichment periods. All of the youngsters in the program have regular class instruction as well. In addition, the program has just begun to create a "mentor" system program whereby students with definite interests are lined up with professional community experts in that area for extra-curricular activities. Also, many of the parents of the youngsters in the program have indicated their willingness to speak about their professional area or interest, (e.g., computers). The program has arranged several interesting guest speakers and demonstrations and has made these sessions available to any interested Memorial School students. One example of this has been a demonstration of Braille and sign language. At present, 45 students are being served in the program directly. The total program appears to be an exciting and innovative one. Its implementation raises many questions about gifted students and the gifted program. This first exploratory year of the program should provide us with many opportunities to debate, challenge and explore these issues. Although the selection process and scheduling procedures still would benefit from refinement, the program has begun with a surprisingly good start and appears to have generated a lot of excitement among the involved students and parents.

As the year progresses, there appears to be many other significant areas of growth. Most of our needs seem to cluster at the upper and lower ends of the age spectrum. At the High School, we are experiencing a need to develop or locate alternatives for students who need vocational and pre-vocational training, but who are functioning above the sheltered workshop level. On the other end of the spectrum, we are receiving an increasing number of referrals for pre-schoolers, ages 3 to 6, and need to be exploring appropriate programmatic alternatives. For these youngsters, as for all handicapped students, the year 1978 has been one of momentus changes in special education. I believe that Supervisory Union #27 continues to be in the forefront of this positive growth due to the overall support from both Boards, the Superintendent and the Assistant Superintendent, and the enthusiasm and dedication of all staff.

As always, I am proud to be working for two School Districts that take such a committed, concerned stance towards their handicapped youngsters. I would like to express my appreciation to Mr. Dolloff, Mr. Burton, Mr. Coughlin and the three principals for all their support and guidance during this difficult, but rewarding year.

Respectfully submitted,

Lisa L. LeFevre
Director of Special Services

REPORT OF THE CHAIRMAN OF THE HUDSON SCHOOL BOARD 1977-78 SCHOOL YEAR

The operation of the educational aspect of the Hudson School system for the 1977-78 school year was quite orderly and successful. It was once again evident that the employees of the school system have a great deal of pride in their work. The continued support of the community as a whole is most rewarding.

School enrollment has, at least for the time being, leveled off and there is adequate housing in the foreseeable future. It seems as though more attention is being given to the vital area of scholastics. Reports of various curriculum committees, such as science, reading and foreign languages have been made to the School Board and Administration and many of the recommendations implemented.

Student transportation was an area that caused much concern during the school year. Many hours along with much "jaw-boning" were spent with the transporter, and in the final weeks of the school year the operation improved.

The School Board has given special attention toward improving the appearance and utilization of the school buildings and grounds. The athletic fields at Alvirne and Memorial Schools have been completely enclosed by chain link fences. This expense was made necessary by the rampant use of vehicles of all sorts on these playing fields. The fields at Memorial School were regraded and reseeded and a shallow well installed for irrigation. A local service club arranged for trees to be planted along the driveway at Memorial. Curbing has been installed along one side of the roadway at Memorial School, and plans have been made to place the curbing on the other side to complete the job. The School Board has made extensive plans to enlarge and improve the playing fields at Alvirne. The Alvirne School Trustees have, at least tentatively, agreed to allocate funds to be used for this purpose, along with School District funds. This will be a lengthy and costly project and will require a very determined effort to complete.

The School Board, along with the Vocational Agriculture Advisory Committee, have preliminary plans for expanding the vocational agriculture facility. The increased student participation makes this a very desirable move. Fiscal restraints will play the largest part in determining the start of this project.

In the forefront of legislation that effects public schools are the federal laws P.L. 94-142 (education of all handicapped) and Section 504 of the Rehabilitation Act of 1973. On the state level H.B. 16 provides for payment to local districts for some of the costs of handicapped students that must be tuitioned out of the local districts. Finally, the New Hampshire State School Board policy for minimum student competency and school accountability is causing reverberations throughout the educational community.

Millions of taxpayers' dollars will be dispensed throughout the country as a result of P.L. 94-142. In the case of Hudson, NH, very little if any of the money will be used to relieve the local taxpayer. It is true that most programs, including those in Hudson, have needs that the use of some of this money will alleviate. It seems a shame, however, that new proposals must be made and approved by the New Hampshire State Department of Education in order to receive the P.L. 94-142 money, and none of it can be used to support the fine programs we presently have.

Section 504 of the Rehabilitation Act of 1973 is most likely to make itself felt locally in the school buildings themselves. This law requires that all institutions receiving federal money must be completely accessible to handicapped people. Hudson School officials want to make certain that our handicapped are not denied anything that is available to other students; however, large expenditures to extensively remodel buildings that are some 35 years old or older are too costly for local taxpayers to support. They should not be required to do so.

New Hampshire State Law, H.B. 16, is designed to provide some relief to local school districts that must send students to special schools or classes outside the local district. These payments from the state are for student costs that exceed twice the state average tuition cost. It has been found that because of the scarcity of funds, state support has been withdrawn from many of these special schools and the tuition has increased dramatically. Extensive individual educational plans must be filed with and approved by the New Hampshire State Department of Education before payment will be made. These extensive plans take much professional and clerical time and therefore are a significant cost item. Incidentally, the same plans must be made and kept on file for all of the special needs students in the district. Only in the final accounting will we be able to determine if the local taxpayer has benefitted.

The New Hampshire State School Board policy for minimum competency and school accountability caused mixed emotions when first adopted. After much discussion and thought, most people involved in public school now seem to feel that this policy is a positive one. What is alarming to the Hudson School Board is the apparent complexity of the process of obtaining the necessary ingredients to carry out this policy. The process, as laid out by our local professional educators, requires a great deal of time and effort which, once again, is costly. There is no question that the adoption of this policy will require additional expenditures by the local district, some of which will be ongoing. There is no additional state funding to help support the implementation of this policy. The Hudson School Board has expressed its frustration with this aspect.

A general comment concerning all of the aforementioned laws and policies and others not mentioned. In theory and concept most of them are good and some excellent. Certainly, there is no quarrel that all students are entitled to a free and appropriate education. Sometime between the time the laws are passed and the time they are implemented, regulations are written that usually rapidly deflate the balloon of optimism that went up with the passage of the law. It is these regulations

that cause the massive and costly output of forms and charts and papers. If these regulations could only be simple yet meaningful, these fine laws could be implemented without abuse of the taxpayer.

The continuing escalation of costs of all goods and services is a cause of great concern to the school board and administration. The costs of inflation nearly take up allowable increases in budgets. The high cost of energy related items and the impending scarcity and expense of petroleum products may well force a life style change for all of us.

The Hudson School Board feels that the administration and staff of the system are dedicated to performing their jobs well, and devoted to the well-rounded education of our young people. The continued support, advice, and criticism of the community is as urgently needed as ever.

Donald Shepard, Chairman
Hudson School Board

REPORT OF THE SUPERINTENDENT

To the School Board and Citizens of Hudson:

The following paragraphs constitute my annual report as Superintendent of Schools in Hudson.

Among our goals in recent years has been the continued improvement of our Special Services Department. Although the quality of the services being offered to handicapped students by the Hudson School District are among the best being offered within the State of New Hampshire, the scope of these services is being effected by two prevailing trends. The first of these trends is the increase in the numbers of students entitled to services available through the Special Services Department. This increase can generally be credited to two factors, the first of which is the overall mobility of our school population with the percentage of handicapped students increasing proportionately with the percentage of new students in our schools. In addition to population mobility, certain categories of the handicapped are increasing dramatically. This is particularly true with the emotionally disturbed. This, I feel certain, is a result of the many changes in our society which appear to bring new and unusual pressures on young and old alike.

The second trend responsible for increasing numbers of students entitled to special services is the broadening definition of the handicapped as stipulated by new Federal and State legislation. On the national level we have such new pieces of legislation as P.L. 94-142 (Education of All Handicapped Children Act) and Section 504 of the Rehabilitation Act of 1973. On the state level we have H.B. 16 which complements P.L. 94-142 and requires school districts to provide all handicapped students with a free appropriate public education. It also, and most importantly, requires the state to reimburse local districts for all approved costs in excess of double state average tuition.

In addition to programs for the handicapped we are also offering for the first time, a special program for accelerated students at the middle school level. In keeping with our philosophical commitment to assist all students to attain their maximum potential, we feel that this program will help those students who participate to realize their full potential in their middle and high school experience. We adequately meet the needs of these students at the elementary and high school level but need to individualize their program to an even greater extent in the middle years. This program is still in its pilot stage and will need at least a three year trial before we can adequately evaluate its success.

Another objective during the past year was a district wide effort to initiate a comprehensive program of metric education in grades 1-12 accommodating the national trend from the English system of measurement to the metric system of measurement. A committee of teachers and administrators from the elementary, middle and high school, as well as a representative from the Hudson Junior

Women's Club worked on a program of metric education for students in grades 1-12 as well as an in-service program for all staff. That committee is continuing its work into the current school year and in conjunction with the Hudson Junior Women's Club is conducting a survey to determine the need for an adult education program in metrics. Additional information on this program will be forthcoming from the Junior Women's Club.

During the past year the Hudson School Board concluded negotiations with the Hudson Federation of Teachers on a three year contract covering the period from September of 1978 through June of 1981. The contract settlement provided salary increases that would place Hudson teachers on a competitive basis with most surrounding communities while making very few changes in the language of the contract. As always negotiations were conducted on a highly professional basis in an atmosphere of mutual respect and were a credit both to the Hudson Federation of Teachers and Hudson School Board.

One of the principal goals of the Hudson School District as well as other systems throughout the state during the current year will be the implementation of the state-wide accountability plan. The first phase of this plan requires that an implementation design be submitted to the Accountability Unit of the State Department of Education by January of 1979. Each design must include a projected time line for the accomplishment of the six steps contained in the accountability process.

As of this writing we have organized a local planning group for Supervisory Union #27 including teachers, administrators, parents, board members, specialists and a student. This committee has been meeting since mid-summer and has completed an implementation design that has been submitted to the N. H. State Department of Education. Sub-committees are presently being organized in the English language arts, mathematics and social studies to begin work on the identification of essential student outcomes in the three subject areas for grades 4, 8 and 12. The first tests under the new accountability program will be administered in the Spring of 1980. New information will be forthcoming as the program evolves.

As we prepare to enter a new legislative year the New Hampshire School Board's Association and the New Hampshire Administrator's Association have decided to make legislative action a top priority for the coming year. School boards state wide are becoming concerned as state and Federal authorities continue to pass new programs and modify old ones which result in increased costs at the local level. Examples of this are easily identified in new legislation for the handicapped, accountability, staff development, as well as with increased shares of retirement and social security.

Inflation continues to place a great strain on the school budget as it does on the individual domestic budgets of all of our constituents. We have always maintained our expenditures within the appropriations voted at the Annual School District Meeting, and we will continue to do so although the continually escalating costs of goods and services, particularly in the area of heat and utilities, place a

serious strain on a tight budget designed to make the educational process as cost effective as possible. We ask you to bear with us during these difficult times as we attempt to meet our responsibilities in a fiscally responsible fashion while continuing to offer a quality educational program.

In closing, I would like to thank the School Board, Mr. Burton, Miss LeFevre, Mr. Coughlin, Mr. Nase, Mr. Joy, Mr. Cunneen and the entire school staff for their unfailing cooperation and finally the citizens of Hudson for their commitment to excellence in the total educational program.

Respectfully submitted,

Peter G. Dolloff
Superintendent of Schools

REPORT OF THE ASSISTANT SUPERINTENDENT OF SCHOOLS

December 1978

Mr. Peter G. Dolloff
Superintendent of Schools
Hudson, New Hampshire 03051

Dear Mr. Dolloff:

The following paragraphs constitute my annual report as Assistant Superintendent of the Hudson School District.

The 1978-79 school year in Hudson found us opening our doors to 3,677 students. Unlike the opening of the 1977-78 school year, our transportation difficulties had been resolved, staff had been completely secured, summer maintenance items were complete or well under way, and teaching supplies and materials were arriving in a timely fashion. Each of these factors contributed to a virtually flawless school opening.

As I reported to you previously, staffing has continued to be a major time consumer. Our initial survey of staffing turnover indicated it would be relatively small, however we have 35 new professionals and aides in the Hudson School District. Although the new salary schedule was beneficial in attracting qualified people, the number of applicants applying for teaching positions was down over previous years. Some of this may be attributed to the decline of people entering the educational field and to the poor distribution of individuals seeking educational placements in smaller communities; but more importantly, we are still having a difficult time competing with other employers in the public sector. Placement officers report the average salary for people entering a variety of fields was in the vicinity of $10,500.00, as compared with $8,300.00 for the educational profession. These statistics are only applicable to New Hampshire, as the National averages are somewhat higher. Based on these figures and the assumption that the economy will remain relatively stable, we will continue to spend an inordinate amount of time searching for qualified staff members in key positions. Presently my concerns are limited to the specialized areas at the secondary level; such as: industrial arts, mathematics, chemistry, and physics. However, if the recent article on the projected teacher shortage in the November 17th issue of "U.S. News and World Report" comes to fruition, we could be experiencing a more extensive problem as early as 1980.

In the areas of curricular review and development, we are actively involved in revamping and updating the social studies syllabus in grades 1 through 12. To date, the committee has evaluated a number of commercially available texts and resource materials that appear to be relevant to our stated goals and objectives. An attempt also is being made to integrate the work of the social studies committee with the

newly mandated State Accountability plan. The committee's report should be a valuable tool in assisting the local planning group in identifying student outcomes and performance objectives in the social studies discipline.

We are also in the process of revising our five year vocational plans. Mr. Palmer and I are redrafting philosophy and goal statements so they are in concert with the state's plans on vocational education. In addition, we are rewriting the necessary curricular backup to insure our continued eligibility for federal vocational funds. This has been a time consuming task, as the new federal guidelines stipulate that the provisions and definitions included in public law 94-142 must be incorporated into all vocational programs. Once completed, this information becomes one of the factors in determining the basis for the assignment of federal funds to the local vocational centers and sub-centers.

While I'm speaking of vocational programs, I'd like to commend Mr. Palmer, his staff and the students of the Future Farmers of America. As you know, the Alvirne Chapter of the FFA recently received recognition at the national convention in Kansas City for their community project in "Building of America." Fifteen members of the local chapter attended the convention and accepted the award on behalf of Alvirne High School. I believe this is indicative of the team effort put forth by the Vocational Agricultural Department.

During this past year, I have had the privilege of serving the School Board's Association, the Administrator's Association and the Principal's Association as President of the Joint Educational Council. Although the position has been very demanding, it's been very rewarding to me personally and beneficial to the Hudson School District. Through the combined effort of the three associations, we were able to work with the House Education Committee in designing and drafting special education legislation that will help reduce budgetary burdens placed on local districts who find it necessary to place students outside the regular school program. Unlike existing handicapped laws, it defines specific handicaps and mandates that the legislature provide funds to support these programs. Once the state regulations are completed and tuition guidelines are approved, local districts will recognize financial relief in this area.

In closing, I'd like to extend my appreciation to you, the staff, the Hudson Board and the community for their continued support of the educational system.

Respectfully submitted,

Larry W. Burton
Assistant Superintendent of Schools

1979 - 80

DISTRIBUTION OF SUPERINTENDENT'S SALARY

DISTRICT	DISTRICT PERCENTAGES	DISTRICT SHARE
Hudson	86.21%	$22,355.
Litchfield	13.79%	3,576.
State Support		5,000.
		$30,931.

DISTRIBUTION OF ASSISTANT SUPERINTENDENT'S SALARY

DISTRICT	DISTRICT PERCENTAGES	DISTRICT SHARE
Hudson	86.21%	$20,518.
Litchfield	13.79%	3,282.
State Support		2,350.
		$26,150.

DISTRIBUTION OF BUSINESS ADMINISTRATOR'S SALARY

DISTRICT	DISTRICT PERCENTAGES	DISTRICT SHARE
Hudson	86.21%	$13,194.
Litchfield	13.79%	2,111.
State Support		2,350.
		$17,655.

ANNUAL REPORT OF SCHOOL NURSES
HUDSON SCHOOL DISTRICT 1977-78

Dr. H. O. Smith-Webster . . . . . Anne K. Christopher, R.N.
Library Street School . . . . . Marian Despres, R.N.

Routine Inspections:	Smith-Webster	Library	Totals
Heights-Weights-Vision Tests	858	385	1243
Hearing Tests	167	---	167
First-Aid Visits	4657	2560	7217
Medications dispensed	537	2011	2548
Head inspections	858	385	1243
Children Taken Home	14	13	27
Assisted with Well-Child Clinics			
Assisted with Special Clinics			
Pre-School Vision			
Pre-School Hearing			
Pre-School Immunizations			

Memorial School . . . . . Pearl E. Wesson, R.N.

Interscholastic Sports Physicals completed	138
Vision Screenings	1183
Hygiene Inspections	1183
Height and Weight Measurements	541
Visits to the Health Room	4384
Parent Conferences	86
Home Visits	14
Health film shown to 5th Grade Girls	Annually
Referrals	
Fresh Air Camp	
Vision – 2	
Hearing – 1	
Speech – 5	
Immunization Survey	All Students

Alvirne High School . . . . . Alma Lankhorst, R.N.

Visits to Health Suite	3801
Vision Tests (Grade 10)	305
Physicals for all Sports	247
Hearing Tests (Referrals)	23
Inspections (Heads)	All gym classes
Blood Pressures	389

Taught Health class summer quarter – 28 students which included Physical, mental and Social Aspects of Health plus multi-media First Aid Course.
Resource person for all departments.
Supervision of the Free/Reduced Lunch Program at Alvirne High School.

HUDSON SCHOOL DISTRICT MEETING
March 3, 1978

Moderator Richard E. Dolbec reads the purpose for the school election held at Memorial School on March 3, 1978 — to elect Moderator for One Year term, School Board member for Three Year term, Treasurer for One Year term and Clerk for One Year term. The Moderator declares the polls open for such purpose at 1:00 p.m. The school business meeting on the additional warrant articles will commence at 7:00 p.m., Memorial School.

The Moderator calls the meeting to order at 7:10 p.m. and the Moderator, Richard E. Dolbec, also led in the Pledge of Allegiance. Rev. Strosahl from the Hudson Baptist Church gave the invocation.

ARTICLE V. Mr. John Eagar makes a motion to adopt the sum of $2,095,418.00 and $268,083.00 of such sum as written. Mr. Donald Shepard seconds the motion. Mr. Richard LeVasseur amends by inserting figures approved by Budget Committee which are $1,986.657.00 and $159,323.00 of such sum. Mr. Malouin seconds and speaks on the amendment. Elaine Brody speaks against the amendment, also, Mr. Paul Yarmo, Mr. Eagar, Mrs. Appler, Mrs. Michaud, Mr. Dionne, Mr. Leonard Smith, Mrs. Jurkowski, Mrs. Moran and Paul Thorn. Mrs. Breton speaks in favor of the amendment. Mr. LeVasseur requests a secret ballot on the amendment. Balloting starts at 8:10 p.m. and then the Moderator calls a two-minute recess for the purpose of counting the votes on the amendment at 8:14 p.m. At 8:18 p.m. the meeting is called back to order and the result of the balloting — YES 30 - NO 202. The amendment is lost and **Article V is adopted** by voice count.

ARTICLE VI. Mr. Donald Shepard makes the motion to insert "To see if the District will vote to raise and appropriate the sum of $2,878,079.00 for the support of" and the wording of the article remains the same as written. Mr. John Eagar seconds. A voice count is taken and **Article VI is adopted.**

ARTICLE VII. Mr. Donald Shepard moves its adoption and Mr. Eagar seconds. the article is **unanimously adopted.**

ARTICLE VIII. Mr. Shepard moves and Dr. Boska seconds the motion to adopt and the article is **unanimously adopted.**

ARTICLE IX. Mr. LeVasseur moves its adoption and Mr. Eagar seconds and the article is **adopted.**

ARTICLE X. Mr. Ralph Pearce moves its adoption and Mr. Malouin seconds and the article is **unanimously adopted.**

ARTICLE XI. Mr. Robert Vokes moves its adoption and Ruth Grondin seconds and she speaks on the article. Mrs. Dussault asks a privilege of the house to permit Miss LeFevre to speak to uphold the article, as she is not a resident of Hudson. The house approves. Mr. Malouin, Mr. LeVasseur, Mr. Irwin speak against the article. Several spoke for and against this article. Mr. LeVasseur requests a secret ballot and balloting starts at 9:04 p.m. and closes at 9:07 p.m. The Moderator asks for a personal privilege to thank Mr. William McMahon and Mr. James Hetzer for acting as Constables during the meeting.

Mrs. Mary Ellen Moran offers a resolution: "I move the Hudson School Board establish a special advisory committee with H.O.P.E., of residents of Hudson for the purpose of reviewing, and advising on matters of curriculum, schedules and programs in the public schools." Mr. William McMahon seconds the motion. The resolution is lost.

On Article XI, the result of the ballot: YES 115 - NO 108; **it is adopted.**

ARTICLE XII. No motion made.

George Baker moves that the polls be closed on the election of school officers. The polls close at 9:22 p.m. on Articles 1-2-3-4.

Mrs. Jurkowski moves for reconsideration of Article VI. Mr. LeVasseur seconds. The motion is lost.

Mr. Eagar moves to adjourn, and Mr. Shepard seconds the motion and the meeting closed at 9:25 p.m.

Result of the Balloting on Article 1-2-3-4: Ballots Cast — 286, of which 7 were Absentees.

After the counting of ballots, the Moderator moves that we adjourn without delay at 10:07 p.m., the motion is seconded by Ken Jones.

Mr. Jurkowski was appointed as School Board member to act in Mr. Eagar's place during the counting of ballots for officers. The Moderator swore in Mr. John Eagar as School Board member and Karen R. Wisnosky as Treasurer and Clerk, and Mrs. Wisnosky swore in Richard E. Dolbec as Moderator.

Total budget figures:	Article V	$2,095,418.00
	Article VI	2,878,079.00
	Article XI	9,000.00
	Total	$4,982,497.00

Karen R. Wisnosky
Clerk

A True Attest: Karen R. Wisnosky

VOTING RESULTS

MODERATOR	Richard E. Dolbec	259	Elected
SCHOOL BOARD	John A. Eagar	219	Elected
	Robert B. Makinen	63	
TREASURER	Karen R. Wisnosky	263	Elected
CLERK	Karen R. Wisnosky	261	Elected

HUDSON SCHOOL DISTRICT
ENROLLMENT PROJECTION

GRADE	ENROLLED SEPT. 1978	ENROLLED JAN. 5, 1979	PROJECTED SEPT. 1979
1	263	266	257
2	248	248	258
Spec.	6	8	6
3	262	265	255
4	271	275	272
Spec.	2	2	4
TOTAL	1052	1064	1052
5	291	290	274
6	287	297	294
7	316	317	290
8	310	312	316
Spec.	10	10	12
TOTAL	1214	1226	1186
9	387	391	372
10	349	358	395
11	366	373	321
12	309	301	340
TOTAL	1411	1423	1428
TOTAL ENROLLMENT	3677	3713	3666

DR. H. O. SMITH, WEBSTER and LIBRARY STREET SCHOOLS

STAFF LIST GRADES 1-4
1977-1978

Name	Years Experience Sept. 1977	Training	Salary 1977 - 1978
Allison, Claire	15	B	12,540
Amburg, Eileen	13	B	12,540
Andrews, Elizabeth	10	B	11,810
Arnold, Bessie	6	B	10,320
Atwood, Lois	9	B	11,440
Beckhardt, Eileen	2	B	8,740
Benhardt, Christine	7	B	11,190
Blanchard, Sandra	9	B	11,440
Bogaty, Cecylia	8	B	11,065
Brackett, Janis	2	B	8,740
Brannigan, Mary	13	B	12,540
Camarda, Stephen	0	B	7,700
Chaput, Constance	10	B	11,810
Coutu, Constance	10	M	12,140
Cunneen, James	7	M	18,100
Danielson, Linda	5	B	9,940
Deppe, Frederick	0	B	7,700
Desjardins, Karen	0	B	7,700
Eneguess, Carlene	7	B	10,690
Ghiloni, Margaret	5	B	9,940
Grew, Maureen	7	B	10,690
Griffin, Kenneth Jr.	0	B	7,700
Groves, Ann	9	B	11,440
Hamilton, Barbara	7	B	10,690
Horan, Laura	4	B	9,540
Horton, Martha	3	B	9,170
Howe, Verna	19	B	12,540
Kalinski, Patricia	1	B	8,200
Keating, Hillary	2	M	9,940
Keeser, Robert Jr.	12	M	16,400
Kineen, Ann	7	B	10,690
Lang, Joan	5	B	9,940
LaSalle, Cathy	1	B	8,200
Leavitt, Marian	10	B	11,810
LeCompte, Jacqueline	4	M	10,240
Levesque, Jeanne	4	B	9,540
Levy, Naomi	0	B	7,700
Liakos, Andrea	4	B	9,540
Lind, Laura	2	B	8,740

Name	Years Experience Sept. 1977	Training	Salary 1977 - 1978
McCoy, Bernadine	10	B	11,810
Miles, Linda	4	B	9,540
Miller, Ruth	16	B	12,540
Morey, Nancy	7	B	11,190
Morneau, Pamela	3	B	9,170
Morrison, Mary Ann	7	B	10,690
Mrockovski, Elizabeth	12	B	12,540
Neault, Lorraine	4	B	9,540
Parker, Barbara	7	M	11,390
Pearce, Ralph	11	M	13,280
Peltz, Donna	3	M	10,370
Pepin, Laura	1	B	8,200
Perfito, Sandra	5	B	9,940
Peterson, Lorrie	1	B	8,200
Phillips, Ourania	5	B	9,940
Porter, Paula	3	B	9,170
Pratt, Jeanne	6	B	10,320
Raines, Mary	2	M	10,040
Rajotte, Doris	10	B	12,310
Retchin, Jeannette	3	B	9,170
Shea, Kathryn	12	B	12,540
Stone, Barbara	25	B	12,540
Watts, Julie	1	B	8,200

MEMORIAL SCHOOL

STAFF LIST GRADES 5-8
1977-1978

Name	Years Experience Sept. 1977	Training	Salary 1977 - 1978
Aldrich, Joyce	8	B	11,190
Andrew, Stephen	11	B	12,180
Auger, Norbert	3	B	9,170
Belanger, Patricia	3	B	9,170
Blodgett, Dalton	17	M	14,940
Bond, Leslie	9	B	11,440
Brierton, Susan	3	B	9,170
Brown, Judith	1	B	8,200
Cleary, Robert	6	M	11,020
Cooke, Edward J.	4	B	9,540
Cote, Albert	7	B	10,690
Cusack, Maureen	6	M	11,020
Cushing, Diane	0	B	7,700
Deneault, Richard	13	M	13,240
Doherty, Jacqueline	4	B	9,940
Eppig, Peter	3	B	9,870
Flynn, Ronald	4	B	9,540
Gelineau, Paul	10	M	13,348
Hague, Elizabeth	3	B	9,170
Hines, Nicholas	1	B	8,200
Hodge, Daniel	0	B	7,700
Hopf, Joan	7	M	11,390
Huard, Kathy	5	B	9,940
Johnson, Eve	3	B	9,170
Joy, Denis	14	M	20,000
Kaltenbach, Shirley	2	B	9,240
Kenick, Lois	12	M	13,940
Kipers, Linda	1	B	7,700
Kittredge, John	2	M	9,440
Landman, Ronald	10	M	15,500
LaRocque, Margaret	2	B	9,140
Lavin, C. Michael	0	B	7,700
LeFevre, Ronnie	7	M	17,200
Levasseur, Karen	5	M	11,140
Lorenz, Harold	14	B	12,540
Mason, Warren Jr.	2	M	9,440
Matson, Heather	9	B	11,440
Maynard, Brian	5	M	10,640
McCallum, Donna	3	B	9,170

Name	Years Experience Sept. 1977	Training	Salary 1977 - 1978
Merrill, Lynne	5	M	11,140
O'Meara, William Jr.	9	M	12,140
Oppel, Thomas	1	B	8,200
O'Shaughnessey, William	7	M	11,390
Patsos, Josephine	12	B	12,540
Pierce, Nancy	6	B	11,020
Pope, Glenn	5	B	9,940
Reckis, Joanne	6	B	10,320
Reschke, Maureen	6	B	10,320
Richard, Louis	4	B	9,540
Rossi, Linda	0	B	7,700
St. John, Linda	5	B	10,440
Sowa, Mark	2	B	8,740
Tack, Meryl	0	M	8,400
Tarullo, Ernest	2	B	8,740
Tate, Linda	3	B	9,170
Turner, Richard	10	B	11,810
Versprille, Kathleen	7	M	11,390
Wagner, Margaret	5	B	9,940
Williams, Barbara	2	B	9,240
Williams, Jane	9	M	12,740
Zanni, Stephen	9	M	12,140

ALVIRNE HIGH SCHOOL

STAFF LIST GRADES 9-12
1977-1978

Name	Years Experience Sept. 1977	Training	Salary 1977 - 1978
Anderson, Sheila	1	B	8,200
Baines, Robert	9	M	18,000
Belt, Patricia	7	B	9,823
Boisvert, Dennis	4	B	11,551
Brassard, Carol	11	M	16,095
Brissette, Denis	3	B	9,170
Cady, Darthy	7	B	9,828
Clegg, Donald	0	B	7,700
Collishaw, Clyde	18	M	16,031
Cook, George	13	B	12,540
Coronis, Elaine	5	B	9,134
Denning, Joseph	9	B	14,352
Dickinson, Edward	18	B	17,863
Dickson, Judith	10	B	11,810
Dionne, G. Nelson	19	M	18,732
Fettig, Cathey	2	B	8,740
Frew, Jerome	1	B	8,200
Friedman, Cynthia	5	M	12,883
Gauvin, Leonard	1	B	8,200
Glasser, Kathleen	1	B	7,535
Goodwin, Forrest	3	B	9,170
Grandy, Robert	7	M	14,052
Greenglass, Alan	10	M	14,092
Hayes, Agnes	21	M	12,166
Hevey, Gregory	5	B	11,197
Hodgkins, John	1	B	8,200
Hodgson, Susan	2	M	9,940
Jarvis, Ronald	10	B	13,304
Keeley, JoAnn	4	B	9,540
Killam, Cheryl	1	B	8,200
LaPerriere, Paul	10	B	11,810
Lavoie, Margaret	9	B	13,852
Lynch, William	12	M	16,031
Makarawicz, William	9	B	12,887
McCann, Frederick	16	B	11,523
McCoy, Charles	8	M	13,253
McIntyre, Thomas	11	B	16,317
McNeil, David	6	B	10,320
Middleton, Jessie	20	B	11,523

Name	Years Experience Sept. 1977	Training	Salary 1977 - 1978
Miles, John	6	M	11,020
Miller, David	3	M	9,870
Miller, Leonard	5	B	9,940
Minasian, Florence	7	B	12,944
Morrison, Bruce	11	M	12,880
Mountford, Joan	10	M	11,496
Mulhern, Patricia	7	M	12,190
Myslowski, Janet	3	B	9,170
Nase, G. Leonard	15	M	21,500
Noonan, Thomas	19	B	14,932
Palmer, Wilbur	17	M	18,632
Panella, Thomas	12	B	15,183
Peterson, Maurine	16	B	11,523
Pfeiffer, James	4	M	10,240
Pryor, Louise	18	M	13,240
Ravenelle, Linda	6	M	10,320
Reed, James	17	B	17,513
Regan, James	18	M	18,960
Rollins, Gilbert	24	M	16,262
Sedlisky, Michael	2	B	8,740
Shellhammer, Gary	0	B	7,700
Sidway, Robert	4	M	13,455
Smith, Charlotte	28	B	15,683
Stewart, Eileen	3	B	9,170
Strosahl, Rhona	7	B	9,823
Stuart, Linda	1	B	8,200
Torrey, Dana	0	B	7,700
Worthen, Gary	1	B	8,200

PROGRAM

*PROCESSIONAL
"Grand March" . . . . . Class of 1978

*INVOCATION . . . . . Rev. Arlo Elam

PRESIDENT'S ADDRESS . . . . . Anne Grohosky

COMMENCEMENT ADDRESS . . . . . Mr. Robert J. Bettencourt
Principal, Sunset Elementary School

MUSICAL SELECTION . . . . . Alvirne Concert Band
Ms. Deborah Howard, Conductor

PRESENTATION OF AWARDS . . . . . Mr. G. Leonard Nase
Principal

PRESENTATION OF DIPLOMAS . . . . . Mr. Donald Shepard
Hudson School Board

Mr. Peter G. Dolloff
Superintendent of Schools

*BENEDICTION . . . . . Rev. Gerard Boucher

*RECESSIONAL
"Pomp and Circumstance" . . . . . Class of 1978

*Audience Standing

HUDSON SCHOOL BOARD

Mr. Donald Shepard

Mrs. Delnette Clark

Mr. John Egar

CLASS OFFICERS

President . . . . . Anne Grohosky
Vice President . . . . . Sue Chapdelaine
Secretary . . . . . Denise Martinez
Treasurer . . . . . Joy Carter

CLASS MARSHALS

Tim Bergeron

Diane Soucy

CLASS OF 1978

Lynne Ellen Adams*
Randy Anderson
Joseph M. Anger
Gregory James Antone
Christopher Michael Audet
Michael T. Audette
Steven J. Baird*
Janie Lee Barclay*
Brenda Lee Barlow*
Albert Bashalany
Cynthia Lynn Batchelder*
Nancy Ellen Battey*
Donna Marie Bean*
Nancy Rita Beaulieu
Marie S. Bedard*
Richard J. Beebie*
Dana Sanborn Benner
Venessa Benoit
James Benson
Kevin A. Blanchette
John Boilard
Carissa Lynn Boisoneault*
MaryLou Catherine Bolduc
Margaret Susan Bolton*
Pamela Elizabeth Boska*
Dana Boucher
Mark Edmond Boulay*
Glenn James Bouley*
Paul Bouley
Joseph Carl Boyer
Nelson Richard Breton
Cheryl Lynn Briand
Kevin Scott Briand
Patricia Ann Brough
Russell Edward Brown
Robin E. Buckley*
Kathleen M. Burke*
Ann Marie Burton
Deborah Elizabeth Carlson*
Joy Stephanie Carter*
Robert M. Carter
Katherine Maureen Cassavaugh*
Janelle Marie/Toni Cavallini
Meg Caveney
Matthew F. Center*
Susan Marie Chapdelaine*
Michele M. Charest
David Raymond Chesnulevich
Daniel G. Chouinard
Mark Edward Christensen*
Judy Kay Christiansen*
Kelly Clark*
Thomas Abraham Clough
Lisa Marie Cloutier*
David A. Coate
Kathleen Mary Coate
Tamara Lee Cobb*
Pamella A. Cockerline
Susan Jean Cockerline
Susan J. Colburn*
Cheryl Cole
Ken A. Collins
Cynthia Ann Collishaw*
Barbara Anne Cooley*
David Cossette
Kathryn Mary Cote
Steven J. Cote
Jennifer Lynn Couch*
Carl D. Coulombe
Claire Louise Coville*
Colleen Ann Cripps
Mark Dudley Crisman*
Robert David D'Ambroise
Richard V. Davis
Lynn Ellen Dearborn
Angela Delyani*
Steven Thomas Denault
Elaine Claire Deshaies*
Susan Anita Deshaies
Gail Ann Desjardins*
Cynthia Elaine Desmarais*
Linda Ann Dick
Robin E. Dick*
Kathy Dionne
Sharon Margaret Dowling
Michael E. Doyle
Kevin G. Drouin
Thomas E. Dube
Scott Daryll Dubois

CLASS OF 1978

Donna Jeanne Ducharme
Jeannine Elaine Ducharme
Linda Anne DuCharme
Bryan S. Duhamel
Raymond William Durand
Kathy Lea Elam*
Sandra Anna Elliott*
David Scott Eskeland
Manon France Fauteux
Lauri Ann Febonio
Paige Ann Flanders
Judith Lynn Forrence
Deborah Anne Francoeur*
James Richard Francoeur*
Leo Donald Francoeur*
Dana Furman
Lisa Yvonne Gagne
Teresa Jean Gagne
Robert Philip Gagnon
David L. Galvin*
Lisa Marie Garside*
Thomas Garside
William F. Garside
Charlene M. Gauthier
Kathy Jean Gibson*
Douglas C. Gilbert
David Mathew Goss
Joseph John Graham
Dana Greene
Anne Marie Grohosky*
Donna Jean Guthro*
Michael Hardman
Tim J. Hardy
Timothy Michael Harrington
Eric Randall Heath*
Heidi Jane Holden*
David Holmes*
Mark S. Hopkins*
Kim Lesley Howard*
Susan Jaye Hudson*
James Allen Hunter*
Barbara Sue Jarvis*
Kim Marie Jarvis
Charles L. Johnson*
Beate Jooss*
Laurie Marie Judkins
Jennifer Lynn Jurkowski*
James M. Keane*
Brian Matthew Keenan*
Dianne Louise Kennedy
James Kentra
Patti Ann Killgren*
Carol Renate King
Sherry King
Diane E. Klose*
Kevin P. Knight
Susan Marie Labbe*
Pierre Robert LaFlamme*
Donna Anne Laine
Allen Donald Lajoie*
Lisa A. Lambert*
Allan Lamper*
Robert Paul Landry
David Robert Lanoue, Jr.
George Paul LaPorta
Lisa Jean Larlee*
Kathleen L. LaRoche*
Denise Marie Larochelle*
Lance Larrabee
Carrie Nadine Latour*
Lisa Marie Lavoie
James Joseph Law
Robert Leary
Jacqueline Marie LeBow
Scott Alan Leclerc*
Michael Andre Lee*
Glenn Bruce Letourneau
Debra Levesque*
Laura Jean MacKay*
Jacqueline May MacMillan*
Linda Diane Martin*
Denise Louise Martinez
Charles H. Mavrogeorge
Deborah McCaffrey*
Michael J. McClure*
MaryAnn Julia McHugh*
Steven B. McKiernan
Deborah K. McLain*
David A. McLaughlin*
Paula Mary McMahon
Shane Patrick McMahon
Ann Alyce Merrill*

CLASS OF 1978

Thomas A. Merrill*
Karen Ann Miller*
Lisa Bernice Miller*
Joseph Miron
Mark Misodoulakis
Kellie Patricia Monroe
Randy Motzko
Betty Joanne Mrozek*
Lianne Joan Navickas
Kenneth Nebel
Teresa Madeleine Nichols*
Theresa A. M. Nihan
Anna M. Nita*
Richard Lawrence O'Meara*
Darlene Mary O'Brien
Raynald Ouellet*
Tammy L. Patten
Wayne M. Pedersen*
Cynthia Ann Pelletier
Denise Ann Pelletier
Donna Marie Perreault*
Jay W. Phillips
Kathy Anne Phillips*
Susan Jean Poisson*
Teresa Ann Pomeroy
Sheryl Ann Porter
Roberta Lee Potzner
Susan Brenda Powell*
John P. Quigley
Karen Ann Quigley*
William Everett Rackliff*
Clifford L. Ramsdell
Tracy L. Ramsdell
Kathryn Ann Reitan*
Lisa Melanie Ricard*
Robert Ricard*
Lisa Marie Riddick
Francis T. Ring
Shane Roberts
Richard H. Robie*
Brenda A. Rodgers
LeeAnn Rodgers*
Wesley Irvine Rollins
Angela Marie Roussel
Michael J. Runci
Harold A. Russell
Randall A. Saari
Thomas A. Saucier
Michael Saunders*
Sheryl Lynn Scheiner*
Donald Walter Schlagle
Lisa Seaman
Susanne Patricia Sears
Susan Eileen Shiebler*
Laurel M. Shiner
Jeffrey Dennis Shinn*
Steve J. Shumsky
Donald A. Smith*
George Smith
Heidi Ann Smith
Karen Elaine Southwick
Judith May Stone
John A. Strange
Kathleen E. Strong*
Robert F. Sundstrom*
Christopher Swasey
Kurt B. Swenson
Christopher Tauscher
Amy L. Thebodeau
Margo Tiernan
Monica Tiernan
Scott Towle
Mark E. Tremblay
William Truax
Cheryl Ann Turcotte*
Daniel Valcourt
Charles E. Valenti
Mark T. Vander-Heyden*
Tyler A. Waisanen*
Terrie Ann Wardner
Clinton Melvin Weaver, Jr.
Pamela A. Welch
Paul A. White
Brian C. Wilkinson
Robin Jay Williamson
Brenda Jean Witalis*
Mark Wyman
Lyle W. York
Elaine Marie Young*

*Graduating with Honors

AWARDS AND SCHOLARSHIPS

The Valedictorian of the 1978 Class of Alvirne High School — Brian Keenan
The Salutatorian of the 1978 Class of Alvirne High School — Linda Martin

The Chester J. Steckevicz Memorial Award	$500.00	Kathy Phillips
The Alvirne Faculty Players Award	$400.00	Wayne Pederson
The Hudson Kiwanis Awards	$250.00	Lisa Miller
	$250.00	Richard O'Meara
Hudson Lions Club Awards	$250.00	Donna Bean
	$250.00	Lisa Larlee
	$250.00	James Keane
	$250.00	Leo Francoeur
Hudson Post #48 American Legion	$100.00	Susan Chapdelaine
Hudson Fortnightly Club	$100.00	Mark Christiansen
	$100.00	Donna Bean
The Student Council Award	$250.00	Nancy Battey
	$250.00	Richard Robie
The Senior Class Award	$400.00	Anne Grohosky
	$400.00	Margaret Boton
	$400.00	Susan Chapdelaine
	$400.00	Nancy Battey
	$400.00	Deborah Carlson
	$400.00	Katherine Cassavaugh
	$400.00	Laura MacKay
Past Presidents Parley of the American Legion Auxiliary Award	$100.00	Cynthia Collishaw
Hudson Junior Womens Club Award	$400.00	Joy Carter
	$400.00	Susan Colburn
The Key Club Award	$100.00	MaryLou Bolduc
Antoine's Catering Scholarship Award	$100.00	Denise Larochelle
Jeff Nash Memorial Scholarship	$500.00	Deborah Francoeur
	$400.00	Eric Heath
	$400.00	Linda Martin
	$400.00	Lisa Miller
	$400.00	Anna Nita
	$400.00	Susan Poisson
	$400.00	Elaine Young
	$400.00	Mark Christiansen

Alvirne National Honor Society	$100.00	Richard O'Meara
Alvirne Yearbook	$500.00	MaryLou Bolduc
Beta Sigman Phi Scholarship	$500.00	Susan Chapdelaine
Sprague Award	$250.00	Terrie Ann Wardner
Alvirne Journalism Award	$450.00	Francis Ring

PROFICIENCY AWARDS

English	Donna Bean
Social Studies	Dick O'Meara
Language	Lisa Larlee
Writing	Dick O'Meara
Agriculture	Clint Weaver
Science	Brian Keenan
Business	Linda Martin
Math	Dick O'Meara
Industrial Arts	Glenn Letourneau
Music	Dick O'Meara
Art	Judy Christiansen
Home Economics	Kim Howard

IN MEMORIAM

Ruth Burgess
Jeffrey Nash
Bernie Useforge

PLODZIK AND SANDERSON
Accountants and Auditors
Kearsarge Building
5 South State Street
Concord, N. H. 03301

September 11, 1978

HUDSON SCHOOL DISTRICT

AUDITOR'S OPINION

We have examined and audited the accounts and records of the Hudson School District for the fiscal year ended June 30, 1978.

Our examination was made in accordance with generally accepted auditing standards and accordingly, included such tests of the accounting records and such other auditing procedures as were considered necessary in the circumstances.

The School District does not maintain a record of fixed assets. Accordingly, a report of this type fund was not included within the scope of this audit.

In our opinion, the accompanying balance sheets and statements of sources of revenue and expenditures present fairly the financial position of the Hudson School District at June 30, 1978, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applicable to governmental entities, applied on a consistent basis.

Respectfully submitted,

Plodzik and Sanderson

/bdl

PLODZIK AND SANDERSON
Accountants and Auditors
Kearsarge Building
5 South State Street
Concord, N. H. 03301

September 11, 1978

HUDSON SCHOOL DISTRICT

LETTER OF TRANSMITTAL

Members of the School Board
Hudson School District
Hudson, New Hampshire 03051

Gentlemen:

We have examined the books and records of the Hudson School District for the fiscal year ended June 30, 1978, and have prepared the attached exhibits in conformity with the recommended format prescribed by the Municipal Services Division of the State of New Hampshire. Included in the examination and audit were the accounts and records of the School Board, School District Treasurer, Lunch Program Director, and Student Activities Funds.

FINANCIAL INFORMATION

General Fund

Comparative Balance Sheet . . . . . Exhibit A-1
Statement of Change in Fund Balance . . . . . Exhibit A-2
Statement of Appropriations and Expenditures . . . . . Exhibit A-3
Statement of Estimated and Actual Revenue
and Budget Summary . . . . . Exhibit A-4

A comparative balance sheet disclosing the financial condition of the general fund at June 30, 1978, and June 30, 1977, is presented in Exhibit A-1. As indicated therein, the School District has a fund balance of $161,506 at June 30, 1978. A statement of the change in fund balance is contained in Exhibit A-2.

Statements of appropriations and expenditures, estimated and actual revenue are included in Exhibits A-3 and A-4, respectively. As indicated by the budget summary, Exhibit A-4, a revenue surplus of $69,595, plus an unexpended balance of appropriations of $111,910, resulted in a budget surplus of $181,505 in 1977-78.

FINANCIAL INFORMATION

Long-Term Indebtedness

Comparative Balance Sheet . . . . . Exhibit A-5
Statement of Debt Service Requirements . . . . . Exhibit A-6

A comparative balance sheet disclosing the total long-term indebtedness of the School District at June 30, 1978, and June 30, 1977, is contained in Exhibit A-5. The long-term debt of the School District increased $365,278 in fiscal 1977-78; from $2,687,500 at June 30, 1977, to $3,052,778 at June 30, 1978. A statement showing annual debt service requirements of principal and interest is contained in Exhibit A-6.

Federal Projects Fund

Statement of Revenue, Expenditures
and Fund Balance . . . . . Exhibit A-7

An analysis of the activity in the various federal programs of the School District is disclosed in Exhibit A-7.

OTHER FUNDS AND OFFICIALS' ACCOUNTS CASH BASIS STATEMENTS

The accompanying supplemental exhibits covering segregated funds and the accounts of those officials entrusted with the custody, receipt or expenditure of School District funds are presented in accordance with the current requirements of the Municipal Services Division of the State of New Hampshire. The statements reflect the cash receipts and disbursements of each fund, without regard to any accruals of accounts receivable and accounts payable. Our examination of the Alvirne Trustees, Alvirne Farm, School Lunch, and Student Activities Funds was limited to reconciling the cash in the bank with the receipts and disbursements as indicated by the respective treasurer's records.

In our opinion, subject to the limitation of the scope of our examination of the Alvirne Trustees, Alvirne Farm, School Lunch, and Student Activities Funds mentioned above, these classified schedules of receipts and disbursements present fairly the revenues collected and expenditures paid by the various funds, arising from cash transactions then ended, on a basis consistent with that of the preceding year.

We extend our thanks to the officials and the office staff of the Hudson School District for their assistance during the course of the audit.

Very truly yours,

Plodzik and Sanderson

/bdl

DEPARTMENT OF REVENUE ADMINISTRATION

Concord, N. H. 03301

TO: Mr. Donald Shepard, Chairman
Hudson School District
Woodcrest Road
Hudson, New Hampshire 03051

Your report of appropriations voted and property taxes to be raised for the 1978-79 school year has been approved on the following basis:

TOTAL APPROPRIATIONS	$4,982,497.00

Revenues and Credits

Unencumbered Balance	$ 161,506.00
Sweepstakes	76,426.00
Foundation Aid	357,399.00
School Building Aid	136,510.00
Area Vocational School	----------
Driver Education	13,860.00
Aid — Foster Children	----------
Child Benefit Services	5,313.00
NDEA Title III — Science, Math and Language	----------
NDEA Title V — Guidance and Testing	----------
Vocational Education	38,500.00
National Forest Reserve	----------
Flood Control	----------
School Lunch and Special Milk Program	85,000.00
PL 815 (Impacted Area — Capital Outlay)	5,000.00
PL 874 (Impacted Area — Current Operations)	39,000.00
PL 89-10 (ESEA)	----------
Tuition	350,000.00
Trust Fund Income	5,000.00
Rent	3,000.00
Other Local Sources	5,000.00
Bond or Note Issues	----------
Withdrawals from Capital Reserve Funds	----------
TOTAL SCHOOL REVENUES & CREDITS	$1,281,514.00
DISTRICT ASSESSMENT	$3,700,983.00
TOTAL REVENUES and DISTRICT ASSESSMENT	$4,982,497.00

Very truly yours,

LLOYD M. PRICE,
Commissioner

SCHOOL WARRANT
March 2, 1979
THE STATE OF NEW HAMPSHIRE

To the inhabitants of the School District of the Town of Hudson in the County of Hillsborough and State of New Hampshire, qualified to vote upon District Affairs:

YOU ARE HEREBY NOTIFIED TO MEET AT THE MEMORIAL SCHOOL IN SAID DISTRICT ON FRIDAY, THE 2ND DAY OF MARCH, 1979, AT 1:00 O'CLOCK IN THE AFTERNOON TO VOTE FOR OFFICERS AND ARTICLES 1, 2, 3 AND 4. POLLS WILL BE OPEN FROM 1:00 P.M. TO 9:00 P.M. ACTION ON REMAINING ARTICLES WILL BEGIN AT 7:00 P.M.

1. To choose a Moderator for the ensuing year.

2. To choose a Clerk for the ensuing year.

3. To choose a Member of the School Board for the ensuing three years.

4. To choose a Treasurer for the ensuing year.

5. To see if the District will vote to raise and appropriate the sum of $2,338,091 to fund all cost items relating to teachers' salaries and benefits for the 1979-80 school fiscal year, $180,854 of such sum representing the cost of those additional salaries and benefits offered to the teachers by the School Board in bargaining sessions. (Approved by the Budget Committee)

6. To see what sum of money the District will vote to raise and appropriate for the support of schools, for the payment of salaries and benefits for school district officials and agents other than benefits and salaries payable to teachers, and for the payment of the statutory obligations of the District.

7. To see if the District will vote to direct the School Board to deposit all unexpended balances and all unanticipated revenues, not to exceed $20,000, remaining at the end of the 1979 fiscal year, in the Alvirne High School Athletic Field Capital Reserve Fund; further, to authorize the School Board to withdraw and expend all of the monies deposited in such Capital Reserve Fund for the improvement of the Alvirne Athletic Fields. (Approved by the Budget Committee)

8. To see if the District will authorize the School Board to make application for, receive, and expend in the name of the District such advances, grants in aid or other funds or property for educational purposes as may now or

hereafter be forthcoming from the United States Government, the State of New Hampshire or any other federal, state or private agency.

9. By petition of John Lis, Eugene Casey, Josephine Casey and others, to see if the School District will vote to combine the School Election with the Town Election.

10. By petition of Lucille Michaud, Ronald Michaud, Susan Cloutier and others, to see if the Town of Hudson will vote to authorize the establishment of the position of Special Needs Counselor at Memorial School, and to raise and appropriate the sum of $12,330. (Submitted without recommendation by the Budget Committee.)

GIVEN UNDER OUR HANDS AT HUDSON, NEW HAMPSHIRE, ON THE TWELFTH DAY OF FEBRUARY, 1979.

Donald C. Shepard, Chairman
Delnette Clark
John A. Eagar
SCHOOL BOARD

A True Copy of Warrant—Attest:

Donald C. Shepard, Chairman
Delnette Clark
John A. Eagar
SCHOOL BOARD

1979-80 BUDGET OF THE SCHOOL DISTRICT

	SECTION I – PURPOSE OF APPROPRIATION	Approved Budget 1978-79	BUDGET COMMITTEE Recommended 1979-80	Submitted Without Recommendation
100	**ADMINISTRATION**			
110	Salaries	3,535.00	3,535.00	
135	Contracted Services	6,300.00	8,150.00	
190	Other Expenses	2,929.00	3,429.00	
200	**INSTRUCTION**			
210	Salaries	2,698,277.00	2,931,352.00	12,330.00
215	Textbooks	70,960.00	65,399.00	
220	Library & Audiovisual Materials	9,765.00	13,286.00	
230	Teaching Supplies	130,478.00	147,931.00	
235	Contracted Services	11,639.00	13,674.00	
290	Other Expenses	39,732.00	45,199.00	
300	**ATTENDANCE SERVICES**	-----	-----	
400	**HEALTH SERVICES**	54,896.00	63,903.00	
500	**PUPIL TRANSPORTATION**	182,860.00	188,460.00	
600	**OPERATION OF PLANT**			
610	Salaries	154,898.00	164,719.00	
630	Supplies	29,000.00	32,782.00	
635	Contracted Services	8,528.00	8,500.00	
640	Heat	75,944.00	83,160.00	
645	Utilities	99,134.00	101,621.00	
690	Other Expenses	-----	-----	
700	**MAINTENANCE OF PLANT**	60,523.00	77,996.00	
800	**FIXED CHARGES**			
850	Employee Retirement & F.I.C.A.	233,099.00	263,965.00	
855	Insurance	147,502.00	164,263.00	
860	Rent	-----	-----	
890	Other Expenses	-----	-----	
900*	**SCHOOL LUNCH & SPECIAL MILK PROGRAM**	99,700.00	103,500.00	
1000	**STUDENT BODY ACTIVITIES**	59,393.00	71,736.00	
1100	**COMMUNITY ACTIVITIES**	-----	-----	
1200	**CAPITAL OUTLAY**			
1265	Sites	12,183.00	51,224.00	
1266	Buildings	8,712.00	6,884.00	
1267	Equipment	14,197.00	21,000.00	
1300	**DEBT SERVICE**			
1370	Principal of Debt	309,722.00	289,722.00	
1371	Interest on Debt	166,930.00	150,850.00	
1390	Other Debt Service	-----	-----	
1477	**OUTGOING TRANSFER ACCTS. IN STATE**			
1477.1	Tuition	-----	-----	
1477.2	Transportation	-----	-----	
1477.3	Supervisory Union Expenses	130,207.00	140,614.00	

		Approved Budget 1978-79	Recommended 1979-80	Submitted Without Recommendation
1477.5	Payments into Cap. Res. Funds	-----	-----	
1477.9	Other Expenses	-----	-----	
1478	**OUTGOING TRANSFER ACCTS. OUT OF STATE**			
1478.1	Tuition	1,000.00	1,000.00	
1478.2	Transportation	-----	-----	
1478.9	Other Expenses	-----	-----	
1479	**EXPENDITURES TO OTHER THAN PUBLIC SCHOOLS**	82,954.00	134,226.00	
1600	**ADULT EDUCATION**	-----	-----	
1700	**VOCATIONAL 94-142**	38,500.00	120,000.00	
	Contingency Fund	-----	-----	
	Deficit Approp.	-----	-----	
	Supplemental Approp.	-----	-----	
1900	**ESEA 89:10**	39,000.00	46,000.00	
	TOTAL APPROPRIATIONS	4,982,497.00	5,518,080.00	12,330.00

* Federal and District Funds

SECTION II — REVENUES & CREDITS AVAILABLE TO REDUCE SCHOOL TAXES	**ESTIMATED REVENUES** Approved Revenues 1978-79	Budget Committee 1979-80
UNENCUMBERED BALANCE	161,506.00	
REVENUE FROM STATE SOURCES:		
Sweepstakes	76,426.00	72,000.00
Foundation Aid	357,399.00	350,000.00
School Building Aid	136,510.00	132,991.00
Area Vocational School	-----	-----
Driver Education	13,860.00	12,600.00
Intellectually Retarded	-----	65,314.00
Other — Child Benefit	5,313.00	5,628.00
REVENUE FROM FEDERAL SOURCES:		
NDEA - Title III - Science, Math and Lang.	-----	-----
NDEA - Title V - Guidance and Testing	-----	-----
Vocational Education	38,500.00	40,000.00
National Forest Reserve	-----	-----
Flood Control	-----	-----
School Lunch and Special Milk Program	85,000.00	90,000.00
PL815 (Impacted Area - Capital Outlay)	-----	-----
PL874 (Impacted Area - Cur. Oper.)	5,000.00	5,000.00
PL89-10 (ESEA)	39,000.00	46,000.00
PL94-142	-----	80,000.00

	Approved Revenues 1978-79	Budget Committee 1979-80
LOCAL REVENUE EXCEPT TAXES:		
Tuition	350,000.00	390,000.00
Trust Fund Income	5,000.00	5,000.00
Rent	3,000.00	10,000.00
Other Revenue From Local Sources	5,000.00	2,000.00
BONDS-NOTES & CAPITAL RESERVE FUNDS:		
Bond or Note Issues	-----	-----
Withdrawals from Capital Reserve Funds	-----	40,000.00
TOTAL SCHOOL REVENUES and CREDITS	1,281,514.00	1,346,533.00
DISTRICT ASSESSMENT	3,700,983.00	4,171,547.00
TOTAL APPROPRIATIONS	4,982,497.00	5,518,080.00

Detail on items under Capital Outlay in 1979-80 Budget to be financed by bonds, notes and/or withdrawals from Capital reserve funds:

$40,000 to be withdrawn from Capital Reserve Funds for improvement of Alvirne Athletic Fields.

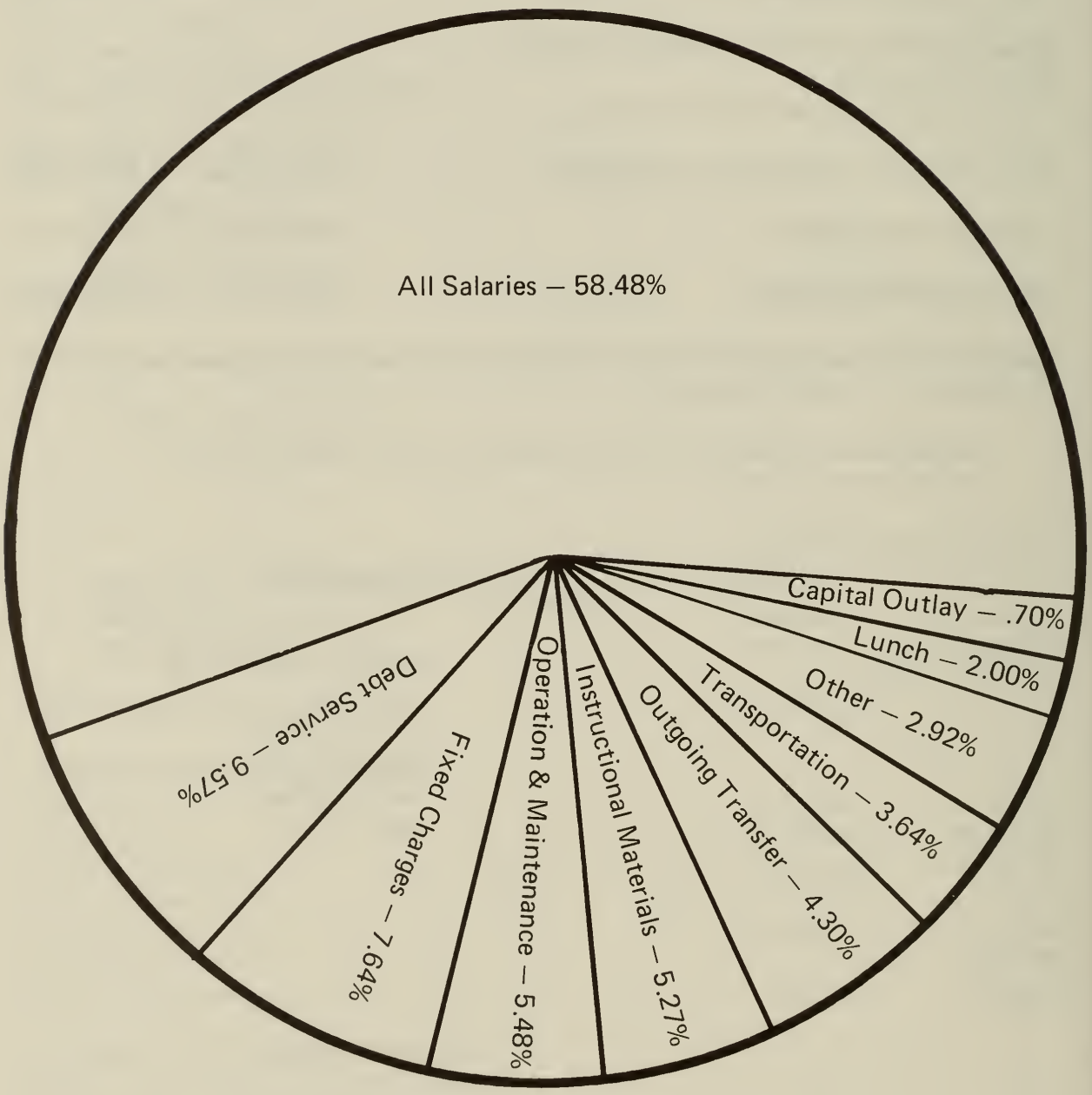
1979-80 BUDGET OF THE SCHOOL DISTRICT
HUDSON, N. H.

February 7, 1979

BUDGET COMMITTEE:
John Miles
James W. Hetzer
Ralph S. Pearce
Paul A. Madison
John A. Eagar

DISTRIBUTION OF THE SCHOOL DOLLAR

1978-1979



NOTES

BUDGET AND WARRANT

1979-80 FINAL BUDGET

ACTUAL AND BUDGETED COMPARISON — Town of Hudson, N. H.

ACCT. NO.	ACCOUNT DESCRIPTION	7/1/76 to 6/30/77 Budget	7/1/76 to 6/30/77 Actual	7/1/77 to 6/30/78 Budget	7/1/77 to 6/30/78 Actual	7/1/78 to 6/30/79 Budget	7/1/78 to 6/30/79 Act. 6 mo.	7/1/79 to 6/30/80 Proposed	7/1/79 to 6/30/80 Revised	Warrant Articles
	TOWN OFFICER SALARIES (100)									
100-01	Selectmen	6,800	7,080	6,800	6,800	9,600	4,800	9,600	9,600	
	Trustee of Trust Fund	300	150	300	300	300	150	300	300	
TOTALS		7,100	7,230	7,100	7,100	9,900	4,950	9,900	9,900	
	TOWN OFFICERS EXPENSES (101)									
101-01	Office Staff	23,428	17,810	22,340	20,151	27,680	13,964	27,680	45,771	24,000
02	Supplies	1,400	1,590	1,500	3,241	1,800	1,922	2,000	2,000	
03	Repairs	200	229	300	281	300	186	300	300	
05	Telephone	1,800	2,780	2,100	3,340	3,000	1,554	12,000		
19	Legal Notices & Ads	300	988	400	70	400	121	500	500	
20	Deeds, Transfers, etc.	200	30	200	512	200	322	700	700	
21	Association Dues	1,800	1,719	1,655	2,018	1,800	50	2,050	2,050	
22	Legal Expenses			1,000	200			3,000		
25	Outside Hire	100	222	4,300	4,237	4,500	790	6,000	6,000	
29	Bank Vault Rental	20		20		20		20	20	
38	Bounds & Layouts	0								
50	Audit	3,500	3,700	4,000	3,300	5,000	4,800	7,000	7,000	
59	Meals	50	19	100		100	24	100	100	
61	New Equipment (small)	500	447	500	1,511	1,000	5,303	1,000	1,000	

ACCT. NO.	ACCOUNT DESCRIPTION	7/1/76 to 6/30/77 Budget	7/1/76 to 6/30/77 Actual	7/1/77 to 6/30/78 Budget	7/1/77 to 6/30/78 Actual	7/1/78 to 6/30/79 Budget	7/1/78 to 6/30/79 Act. 6 mo.	7/1/79 to 6/30/80 Proposed	7/1/79 to 6/30/80 Revised	Warrant Articles
101-62	Town Reports	3,300	3,746	3,500	4,933	4,000		5,000	5,000	
63	Mortgage, title research	100		100		100		100	400	
65	Directories	0	745	800	705	800		850	850	
67	Machine Accounting	800	3,026	5,000	4,412	5,000	3,886	6,000		
68	Expenses, mileage	300	78	400	260	400	227	400	400	3,500
69	Rental								500	
72	Copies	100	2	100	8	100		100	100	
73	Postage	500	1,404	1,500	1,208	1,500	1,536	1,600	1,600	
74	Training	0			10	50		50	50	
81	Penalties due to Error				85					
91	Losses due to Errors		137							
95	Transportation (UPS)	25	16	25		100		100	100	
99	Misc. & Committees	50								
TOTALS		37,773	38,688	49,840	50,482	57,850	34,685	76,550	74,441	27,500
	TOWN CLERK/TAX COLLECTOR (102)									
102-01	Payroll	19,108	18,909	19,472	19,172	25,000	13,559	31,000	27,305	30,000
	Office Clerks									
02	Supplies	800	484	800	709	800	743	800	800	
03	Repairs	100	22	100	30	100	70	100	100	
05	Telephone	350	432	400	457	400	256	400		
19	Notices, ads	0		25		25		25	25	

ACTUAL AND BUDGETED COMPARISON — Town of Hudson, N. H.

ACCT. NO.	ACCOUNT DESCRIPTION	7/1/76 to 6/30/77 Budget	7/1/76 to 6/30/77 Actual	7/1/77 to 6/30/78 Budget	7/1/77 to 6/30/78 Actual	7/1/78 to 6/30/79 Budget	7/1/78 to 6/30/79 Act. 6 mo.	7/1/79 to 6/30/80 Proposed	7/1/79 to 6/30/80 Revised	Warrant Articles
102-20	Deeds	25	25	25	249	25	270	25	25	
21	Association Dues	20	21	20		30	10	30	30	
22	Legal Expenses	200		200	52		4	200		
25	Outside Labor		250	2,000	63		32	---		
52	Tax Sales	200	183	200	203	250		500	500	
59	Meals	0	0	0				---		
61	New Equipment (small)	500	156	300	318	500	250	250	250	
67	Machine Accounting	2,200	90	1,000	232	2,500	2,425	4,000		
68	Expenses, mileage	100	19	100	52	100	21	100	100	
69	Rental—lease equipment	0	966	1,200	422			---		
73	Postage	0	1,469	0	727	2,500	2,148	3,700	3,700	
90	Ballots	200	260	200	510	250	35	300		
TOTALS		24,853	23,286	26,042	23,196	32,480	19,823	41,430	35,530	30,000
				TOWN BUILDING (103)						
103-01	Payroll—Janitor	0	1,161	7,280	821	7,280	134	---		
02	Supplies	1,000	1,842	1,200	1,404	1,800	294	1,800	1,800	
03	Repairs	500	884	500	291	500	177	500	500	
04	Electricity & Gas	2,500	3,956	3,000	4,790	3,000	2,491	5,500	5,500	
06	Water	200	114	225	161	250	115	250	250	
25	Outside Labor		158			200		200	9,200	
33	Maintenance	150	8	150	137	150	947	200	200	

ACCT. NO.	ACCOUNT DESCRIPTION	7/1/76 to 6/30/77 Budget	7/1/76 to 6/30/77 Actual	7/1/77 to 6/30/78 Budget	7/1/77 to 6/30/78 Actual	7/1/78 to 6/30/79 Budget	7/1/78 to 6/30/79 Act. 6 mo.	7/1/79 to 6/30/80 Proposed	7/1/79 to 6/30/80 Revised	Warrant Articles
103-39	Major Repairs (over 500)							---		
58	Janitor	5,200	376		2,949		4,035	8,000	8,000	
61	New Equipment (small)	500	84	500	897	5,000		3,000	3,000	
69	Rental	0	49	0	10	10		500	500	
76	Major Alternations & Imp.	500		500				---		
83	Rubbish Disposal	0	356	300	394	420	288	450	450	
98	Dept. Credit—Injur.		(118)					---		
99	Miscellaneous				1,800					
TOTALS		10,550	8,870	13,655	13,654	18,610	8,481	20,400	29,400	
	BUILDING INSPECTOR (104)									
104-01	Payroll	11,000	10,788	11,400	11,392	12,200	7,023	13,050	13,298	
02	Supplies			275	177	330	180	300	300	
05	Telephone			200		200		---		
21	Association Dues			75	60	75		75	75	
43	Film & Developing			25		25		25	25	
61	New Equipment (small)			150				620	170	
68	Expenses & mileage			1,400	1,100	1,200	669	1,500	1,500	
73	Postage			26		26		35	35	
74	Training				48	300	115	700	700	
	Radio and Code Books									
TOTALS		11,000	10,788	13,551	12,777	14,356	7,987	16,305	16,103	

ACTUAL AND BUDGETED COMPARISON – Town of Hudson, N. H.

ACCT. NO.	ACCOUNT DESCRIPTION	7/1/76 to 6/30/77 Budget	7/1/76 to 6/30/77 Actual	7/1/77 to 6/30/78 Budget	7/1/77 to 6/30/78 Actual	7/1/78 to 6/30/79 Budget	7/1/78 to 6/30/79 Act. 6 mo.	7/1/79 to 6/30/80 Proposed	7/1/79 to 6/30/80 Revised	Warrant Articles
	BUDGET COMMITTEE (105)									
105-02	Supplies	30		30		30		30	30	
19	Notices	50	25	50		50		50	50	
21	Legal Expenses, Dues	0			80			---		
25	Outside Hire	360	360	450		410		410	410	
72	Xerox Copies	0	47					---		
73	Postage	10	0	10		10		10	10	
TOTALS		450	432	540	80	500	---	500	500	
	ELECTION & REGISTRATION (106)									
106-01	Payroll—Supervisors	1,100	776	1,000	650	600	300	600	600	
02	Supplies	200	118	200	82	200	124	191	200	
03	Repairs--Booths	100	20	100	91	250	163	---	100	
57	Police Duty	250	104	250	125	250	30	200	250	
58	Janitors	0	74	0	107	100		300	200	
59	Meals	150	195	80	80	200	184	270	250	
60	Tape Recorder	125	38	125		140		175		
61	New Equipment (small)				10	175		460	500	
67	Machine Accounting						80			
69	Rent of Hall						375			
73	Postage			50		180	2	58	60	

ACCT. NO.	ACCOUNT DESCRIPTION	7/1/76 to 6/30/77 Budget	7/1/76 to 6/30/77 Actual	7/1/77 to 6/30/78 Budget	7/1/77 to 6/30/78 Actual	7/1/78 to 6/30/79 Budget	7/1/78 to 6/30/79 Act. 6 mo.	7/1/79 to 6/30/80 Proposed	7/1/79 to 6/30/80 Revised	Warrant Articles
106-88	Ballot Clerks	1,300	2,032	600	796	1,800	1,147	1,920	700	
89	Ballot Clerks (Mod. & Asst.)	250	285	300	129	450	115	380	380	
91	Checklist Supervisors	0	270	0	135	600	140	555	560	
92	Checklists—Printing	300	271	200	110	900	59	746	800	
99	Misc. (re-regis.)	0	0	0				---		
TOTALS		3,775	4,183	2,905	2,315	5,845	2,719	5,855	4,600	
	CONSERVATION COMMISSION (108)									
108-02	Supplies	250	8	300	184	400	153	500	500	
05	Telephone	50	10	50	7	50	6	75		
21	Association Dues	95	125	125	125	125	125	125	125	
21	Legal				300			---		
25	Outside Hire	350	650	675	600	1,250		600	1,000	
59	Meals	0						---		
61	Misc. Small Equipment				110			---		
68	Expenses, Mileage	50		50	18	50	4	75	75	
72	Copies	0	0	50	32	50	(20)	75	75	
73	Postage	50	17	50	6	50	9	75	75	
99	Miscellaneous	0						---		
TOTALS		845	810	1,300	1,382	1,975	277	1,525	1,850	

ACTUAL AND BUDGETED COMPARISON – Town of Hudson, N. H.

ACCT. NO.	ACCOUNT DESCRIPTION	7/1/76 to 6/30/77 Budget	7/1/76 to 6/30/77 Actual	7/1/77 to 6/30/78 Budget	7/1/77 to 6/30/78 Actual	7/1/78 to 6/30/79 Budget	7/1/78 to 6/30/79 Act. 6 mo.	7/1/79 to 6/30/80 Proposed	7/1/79 to 6/30/80 Revised	Warrant Articles
	COMPUTER – MACHINE ACCOUNTING (109)									
109-00	Computer–Machine Acct.							18,200	18,200	20,000
TOTALS								18,200	18,200	20,000
	TOWN TREASURER (110)									
110-01	Payroll	1,200	1,200	1,200	1,175	1,600	800	1,600	1,600	
02	Supplies	100	7	50	35	100	13	100	100	
03	Repairs							75	75	
05	Telephone	250	332	400	394		1	---		
51	New Equipment (small)	300	295							
73	Postage	10								
TOTALS		1,860	1,834	1,650	1,604	1,700	814	1,775	1,775	
	TOWN ENGINEER (111)									
111-01	Payroll					18,000	10,356	18,000	19,620	8,500
02	Supplies					50	161	300	300	
05	Telephone					200	432	790		
21	Association Dues					10		70	70	
38	Layouts					500		600	600	

ACTUAL AND BUDGETED COMPARISON – Town of Hudson, N. H.

ACCT. NO.	ACCOUNT DESCRIPTION	7/1/76 to 6/30/77 Budget	7/1/76 to 6/30/77 Actual	7/1/77 to 6/30/78 Budget	7/1/77 to 6/30/78 Actual	7/1/78 to 6/30/79 Budget	7/1/78 to 6/30/79 Act. 6 mo.	7/1/79 to 6/30/80 Proposed	7/1/79 to 6/30/80 Revised	Warrant Articles
111-61	New Equipment (small)						10	1,650	1,050	
68	Travel Expenses					50	77	100	400	
72	Copies					200	(3)	80	80	
82	Engineering							500	500	
TOTALS						19,010	10,963	22,090	22,620	8,500
	COMMUNICATION – TELEPHONE (112)									
112-00	TOTALS							11,200	12,000	
	EMPLOYEES RETIREMENT (113)									
113-00	TOTALS	5,000	6,198	8,000	6,664	12,000	3,541	12,000	14,300	
	SOCIAL SECURITY (114)									
114-00	TOTALS	32,000	16,622	20,000	18,917	22,000	33,481	24,000	29,925	
	WITHHOLDING TAX (115)									
115-00	TOTALS	0	76							

ACTUAL AND BUDGETED COMPARISON — Town of Hudson, N. H.

ACCT. NO.	ACCOUNT DESCRIPTION	7/1/76 to 6/30/77 Budget	7/1/76 to 6/30/77 Actual	7/1/77 to 6/30/78 Budget	7/1/77 to 6/30/78 Actual	7/1/78 to 6/30/79 Budget	7/1/78 to 6/30/79 Act. 6 mo.	7/1/79 to 6/30/80 Proposed	7/1/79 to 6/30/80 Revised	Warrant Articles
	POLICE RETIREMENT (116)									
116-00	**TOTALS**	14,000	13,829	16,100	13,777	23,000	8,702	23,000	26,600	
	FIREMEN RETIREMENT (117)									
117-00	**TOTALS**	0	3,318	7,300	6,831	15,000	8,361	19,500	21,150	
	BLUE CROSS/BLUE SHIELD (118)									
118-00	**TOTALS**	16,000	20,241	24,000	26,638	43,000	24,672	54,000	57,000	
	POLICE DEPARTMENT (200)									
200-01	Payroll — Total 186,127	213,990	216,229	235,842	223,439	277,756	151,330	277,756	350,165	27,775
02	Supplies	2,000	2,664	2,500	2,690	2,700	1,378	2,700	2,700	
03	Repairs	6,000	6,008	7,000	4,720	7,000	2,246	7,000	7,000	
04	Electricity & Gas	700	641	700	721	700	443	700	700	
05	Telephone	2,000	2,419	2,000	2,386	2,500	1,309	2,500		
09	Gasoline	14,000	13,883	14,000	12,707	15,000	7,392	15,000	15,000	
10	Oil and Grease	900	970	900	955	1,100	355	1,100	1,100	
11	Tires	4,000	4,229	4,000	3,197	4,500	1,364	4,500	4,500	
15	Blood Tests	300	0	300	20	300		300	300	
16	Radio Repairs	1,500	697	1,500	1,225	1,500	749	1,500	1,500	

ACTUAL AND BUDGETED COMPARISON – Town of Hudson, N. H.

ACCT. NO.	ACCOUNT DESCRIPTION	7/1/76 to 6/30/77 Budget	7/1/76 to 6/30/77 Actual	7/1/77 to 6/30/78 Budget	7/1/77 to 6/30/78 Actual	7/1/78 to 6/30/79 Budget	7/1/78 to 6/30/79 Act. 6 mo.	7/1/79 to 6/30/80 Proposed	7/1/79 to 6/30/80 Revised	Warrant Articles
200-19	Newspaper Ads	25	14	25	5	28	60	28	28	
21	Association Dues				30			---		
25	Outside Labor						268	100	550	
26	Groceries & Food	50	52	150	198	100	49	100	100	
28	Medical						32			
40	Bicycle Regis.	200	460	200	43	500		500	500	
41	Commitments	100		100	379			---		
42	Signs & Markings	0						---		
43	Film & Developing	700	382	600	937	600	582	600	600	
44	Uniforms	3,500	3,635	3,900	3,901	4,750	4,861	5,000	6,000	
45	Ammunition	300		300	307	300		300	300	
61	New Equipment (small)	1,600	4,742	1,600	1,436	2,000	1,160	2,000	2,000	
68	Expenses, mileage	200	21	200	9	200		200	200	
69	Rentals	0	12				150	---		
71	Cruisers (10,111 appro.)	14,200	12,727	14,900	20,165	17,000		17,850	17,850	
73	Postage	150	218	500	384	500	114	500	500	
74	Training	1,000	277	1,000	395	1,000		1,000	1,000	
87	Exams	50		50		50		50	50	
95	Transportation (UPS)	0						---		
99	Miscellaneous	0						---		
TOTALS		275,025	270,290	212,317	280,249	340,084	173,842	341,284	412,643	27,775

ACTUAL AND BUDGETED COMPARISON – Town of Hudson, N. H.

ACCT. NO.	ACCOUNT DESCRIPTION	7/1/76 to 6/30/77 Budget	7/1/76 to 6/30/77 Actual	7/1/77 to 6/30/78 Budget	7/1/77 to 6/30/78 Actual	7/1/78 to 6/30/79 Budget	7/1/78 to 6/30/79 Act. 6 mo.	7/1/79 to 6/30/80 Proposed	7/1/79 to 6/30/80 Revised	Warrant Articles
	FIRE DEPARTMENT (201)									
201-01	Payroll	103,970	101,866	121,169	128,103	171,720	92,892	184,530	226,137	20,500
01	Overtime									
02	Supplies	4,000	2,942	2,300	3,462	3,000	4,728	3,756	3,756	
03	Repairs	5,600	4,578	3,500	5,598	8,700	4,208	5,800	5,800	
04	Electricity and Gas	1,500	2,029	2,500	2,822	2,500	1,337	4,100	4,100	
05	Telephone	1,200	1,962	2,000	2,251	2,300	1,136	2,300		
06	Water	200	89	200	129	200	99	400	400	
07	Fuel & Heat	1,800	2,733	2,200	4,503	3,300	3,986	5,250	5,250	
09	Gasoline	1,300	2,140	1,350	1,387	1,500	2,647	1,950	1,950	
10	Oil and Grease	500	53	300	125	300	58	370	370	
11	Tires	800	12	850	1,268	420	1,224	690	690	
16	Radio Repairs	300	214	900	1,993	300	2,361	400	400	
17	Brush Fires	500	339	500	514	500	288	500	500	
18	Fire Alarm Systems	800	285	800	1,480	800	279	800	800	
21	Association Dues	100	139	100	115	200	92	200	200	
25	Outside Hire	0			35	2,000	41	---		
26	Food – Meals				6		59	---		
28	Medical Expense	100	15	200	15	200	45	200	200	
33	Plant Maintenance	1,200	399	800	961	3,300	3,160	3,700	3,700	
39	Major Repairs (over 500)				622	1,500		1,000	1,000	
44	Uniforms	1,300	1,579	1,500	1,049	1,500	1,287	1,800	1,800	
46	Hose	1,710	546	1,000	2,287	1,600	1,200	1,600	1,600	

ACCT. NO.	ACCOUNT DESCRIPTION	7/1/76 to 6/30/77 Budget	7/1/76 to 6/30/77 Actual	7/1/77 to 6/30/78 Budget	7/1/77 to 6/30/78 Actual	7/1/78 to 6/30/79 Budget	7/1/78 to 6/30/79 Act. 6 mo.	7/1/79 to 6/30/80 Proposed	7/1/79 to 6/30/80 Revised	Warrant Articles
201-48	Water Holes (dry hyd.)	800	73	1,000	680		3,111	---		
59	Meals	0						---		
61	New Equipment (small)	6,000	6,065	3,200	5,230	3,270		3,120	3,120	
65	Directory	0						---		
66	Telephone Answer	0						---		
68	Expenses, mileage	200			123		28	---		
69	Rental — Equipment	0	36		18	4,000	5	4,000	4,000	
73	Postage & Box Rent	0			5	200	117	200	200	
74	Training	800	227	250	700	400	129	400	400	
93	Refund—Dup. Payment		(23)					---		
95	Transportation (UPS)	100	313	100	53	300		300	300	
96	Diesel Fuel	300	100	600	40	800		1,188	1,188	
99	Misc. (Tone Alert)			500				---		
TOTALS		133,370	128,711	147,819	165,574	214,810	124,517	232,254	267,861	20,500
				AMBULANCE (202)						
202-02	Supplies	0	1,016	1,200	1,647	1,200	378	1,500	1,500	
03	Repairs	0	624	1,700	663	1,000	365	1,000	1,000	
09	Gasoline	0	580	650	653	700	350	700	700	
10	Oil and Grease	0	60	300		300	50	50	50	
11	Tires	0	250	150	259	150	7	---		
16	Radio Repairs	0	150	100		300		100	100	

ACTUAL AND BUDGETED COMPARISON — Town of Hudson, N. H.

ACCT. NO.	ACCOUNT DESCRIPTION	7/1/76 to 6/30/77 Budget	7/1/76 to 6/30/77 Actual	7/1/77 to 6/30/78 Budget	7/1/77 to 6/30/78 Actual	7/1/78 to 6/30/79 Budget	7/1/78 to 6/30/79 Act. 6 mo.	7/1/79 to 6/30/80 Proposed	7/1/79 to 6/30/80 Revised	Warrant Articles
202-21	Association Dues	0	51	100	170	200	150	300	300	
25	Outside Hire (Nashua)	0			23		10	---		
61	New Equipment (small)	0		300	1,043	300		340	340	
68	Travel Expenses	0		200		200		---		
69	Rental—Equipment				80		100	---		
73	Postage	0		150	213	300	165	400	400	
74	Training	0	350	250		300		900	900	
TOTALS		0	3,081	5,100	4,751	4,950	1,525	5,290	5,290	
	DAMAGES & LEGAL EXPENSE (203)									
203-22	Legal	5,000	7,378	6,000	5,682	13,200	2,840	13,200	13,200	
BI	Building Inspector									
PB	Planning Board									
SE	Selectmen									
ZB	Zoning Board									
23	Damages	500		500		1,000	825	1,000	1,000	
TOTALS		5,500	7,378	6,500	5,682	14,200	3,665	14,200	14,200	

ACTUAL AND BUDGETED COMPARISON – Town of Hudson, N. H.

ACCT. NO.	ACCOUNT DESCRIPTION	7/1/76 to 6/30/77 Budget	7/1/76 to 6/30/77 Actual	7/1/77 to 6/30/78 Budget	7/1/77 to 6/30/78 Actual	7/1/78 to 6/30/79 Budget	7/1/78 to 6/30/79 Act. 6 mo.	7/1/79 to 6/30/80 Proposed	7/1/79 to 6/30/80 Revised	Warrant Articles
	ANIMAL CONTROL OFFICER (204)									
204-01	Payroll	9,000	8,831	9,540	8,793	10,100	4,310	10,100	11,009	
02	Supplies	0	332	500	340	610	270	610	610	
03	Repairs				11		10	---	---	
04	Electricity	0	206	360	259	180	23	180	180	
05	Telephone	0	172	260	336	260	147	260	---	
07	Fuel and Heat	0	312	300	359	150		---	---	
19	Newspaper Ads	0	14	90			169	---	---	
21	Association Dues						10			
22	Legal Expenses						41			
23	Damages	0	18	420	163			---	---	
24	Housing & Disposal	3,130			18			---	---	
25	Outside Labor	0	0	150	396	300	322	300	300	
26	Groceries – food	0	322	1,000	423	500	193	500	500	
33	Plant Maintenance	0	126	150		75		75	75	
61	Misc. Small Equipment	0	643	180	339			---	---	
68	Expenses, Mileage	1,440	1,840	1,800	1,702	1,800	959	1,800	1,800	
69	Rental, Building	0	1,000	1,200	1,200	1,200	1,400	1,200	2,400	
TOTALS		13,570	13,816	16,450	14,339	15,175	7,854	15,025	16,874	
	CIVIL DEFENSE (205)									
205-00	TOTALS	0	36	50	37	15	26	25	25	

ACTUAL AND BUDGETED COMPARISON — Town of Hudson, N. H.

ACCT. NO.	ACCOUNT DESCRIPTION	7/1/76 to 6/30/77 Budget	7/1/76 to 6/30/77 Actual	7/1/77 to 6/30/78 Budget	7/1/77 to 6/30/78 Actual	7/1/78 to 6/30/79 Budget	7/1/78 to 6/30/79 Act. 6 mo.	7/1/79 to 6/30/80 Proposed	7/1/79 to 6/30/80 Revised	Warrant Articles
	INSURANCE (206)									
206-AL	Accident & Life	8,420	10,728	8,420	10,470		6,255	---	---	
AM	Ambulance	0	550	---	550	825		600	600	
BC	Building & Contents	4,000	3,674	5,108	4,764	2,852		---	3,768	
BI	Boiler	175	320	175	348	175	180	175	175	
EQ	Equipment	50	26	50	54	50	27	50	50	
FA	Firemen's Accident	0	369	---	250		250	---	---	
FC	Fleet Collis. & Fire	1,200		1,368		6,366	345			
FL	Fleet Liability	9,300	11,832	10,632	9,338	9,822	18,061	19,640	19,640	
II	Indemnity	950						---	---	
LF	Multi-Peril	0		500		3,785	47	---	6,163	
BU	Burglary	0		165				---	---	
PI	Personal Injury	0	960	960	960	1,000		---	4,000	
SA	Sports Activities	0	200	930	305	1,000		---	---	
SP	Sewer Pump & Mach.	175		175		175		175	175	
TB	Town Officers Bonds	600	504	700	544	700		650	650	
WC	Workmens Comp.	18,000	21,845	32,500	39,150	51,249		71,128	82,384	
TOTALS		42,870	51,008	61,683	66,733	77,999	25,165	102,349	117,605	

ACTUAL AND BUDGETED COMPARISON – Town of Hudson, N. H.

ACCT. NO.	ACCOUNT DESCRIPTION	7/1/76 to 6/30/77 Budget	7/1/76 to 6/30/77 Actual	7/1/77 to 6/30/78 Budget	7/1/77 to 6/30/78 Actual	7/1/78 to 6/30/79 Budget	7/1/78 to 6/30/79 Act. 6 mo.	7/1/79 to 6/30/80 Proposed	7/1/79 to 6/30/80 Revised	Warrant Articles
	HEALTH DEPARTMENT (300)									
300-01	Payroll	400	200	600	600	800	400	1,050	1,050	
02	Supplies				29		12	100	100	
25	Outside Hire	8,000	8,000	8,000	8,000	8,000	2,000	11,000	8,000	
68	Expenses, mileage	100					69	600	600	
73	Postage						5	25	25	
TOTALS		8,500	8,200	8,600	8,629	8,800	2,486	12,775	9,775	
	TOWN DUMP (301)									
301-01	Payroll	16,000		15,838	15,009	11,336	9,799	15,736	16,756	
02	Supplies	600		300	97	600	140	990	990	
03	Repairs	2,500	434	800	478	800	2,887	1,880	1,880	
04	Electricity & Gas	400		600	1,599	464	576	1,200	1,200	
05	Telephone	0		100		100		---		
09	Gasoline	400		200		200		---		
14	Gravel	500	3,802	4,000		4,800		6,336	6,336	
16	Radio									
19	Notices	100		100	43	100		110	110	
25	Outside Hire	3,500	1,875	1,900	817		245	4,512	64,512	
39	Major Repairs	0	3,608	1,700	6,633		4,173	10,000	7,500	

ACTUAL AND BUDGETED COMPARISON — Town of Hudson, N. H.

ACCT. NO.	ACCOUNT DESCRIPTION	7/1/76 to 6/30/77 Budget	7/1/76 to 6/30/77 Actual	7/1/77 to 6/30/78 Budget	7/1/77 to 6/30/78 Actual	7/1/78 to 6/30/79 Budget	7/1/78 to 6/30/79 Act. 6 mo.	7/1/79 to 6/30/80 Proposed	7/1/79 to 6/30/80 Revised	Warrant Articles
301-69	Equipment Leasing	0			23	1,680	5,045	4,000	4,000	
95	Transportation	0	50	100	70	400	205	440	440	
96	Diesel Fuel	2,000	1,372	2,000	2,016	2,450	1,397	3,685	3,685	
	Dump Study Com. & Fence	0						1,100		
TOTALS		26,000	28,264	27,638	26,785	22,930	24,467	49,989	107,409	
	SEWER MAINTENANCE (304)									
304-01	Payroll	20,880	19,116	23,700	24,746	30,808	13,245	40,872	34,234	
02	Supplies	3,000	3,534	3,500	1,903	3,500	3,183	6,742	6,742	
03	Repairs	1,500	962	1,000	1,503	2,000	1,179	2,860	2,860	
04	Electricity & Gas	2,500	2,332	2,500	2,826	3,000	1,497	3,300	3,300	
10	Oil and Grease						10			
11	Tires				14		12	---		
12	Tarvia	0	180	200	320			850	850	
25	Outside Hire	3,500	1,770	2,500	1,670	4,000	381	1,920	1,920	
34	Crates and Frames	1,500	665	1,000			2,436	2,250	2,250	
35	Pipes	500	1,042	500	2,292	1,700	2,007	8,750	8,750	
61	New Equipment (small)	1,500	478	1,000	79	5,000	1,800	2,400	2,400	
69	Rental — Equipment	0				1,800	960	7,680	5,000	
93		0				1,500				
TOTALS		34,880	30,079	35,900	35,353	53,308	26,710	77,624	65,906	

ACCT. NO.	ACCOUNT DESCRIPTION	7/1/76 to 6/30/77 Budget	7/1/76 to 6/30/77 Actual	7/1/77 to 6/30/78 Budget	7/1/77 to 6/30/78 Actual	7/1/78 to 6/30/79 Budget	7/1/78 to 6/30/79 Act. 6 mo.	7/1/79 to 6/30/80 Proposed	7/1/79 to 6/30/80 Revised	Warrant Articles
	HIGHWAY DEPARTMENT (400)									
400-01	Payroll	119,125	99,166	123,709	122,491	136,664	82,550	159,428	179,527	7,500
	Overtime			13,229		13,300		13,300	(13,300)	
02	Supplies	13,000	13,429	13,500	13,442	20,000	8,427	25,389	20,000	
03	Repairs	13,000	16,282	14,500	23,492	15,000	8,535	26,600	21,000	
04	Electricity	900	1,100	1,400	1,111	1,755	688	1,300	1,300	
05	Telephone	700	1,368	700	1,644	1,323	585	1,835		
06	Water	200	284	200	227	441	172	500	500	
07	Fuel (bldg.)	3,500	3,702	2,400	1,089	3,000	146	3,140	3,140	
08	Salt	20,000	34,132	20,000	26,927	25,000	11,807	32,160	32,160	
09	Gasoline	9,000	11,644	11,500	6,294	10,000	1,567	9,850	9,850	
10	Grease	2,500	3,200	2,500	2,346	3,000	3,464	3,500	3,500	
11	Tires	5,000	6,849	4,000	3,836	5,000	4,469	8,040	5,000	
12	Bituminous Products	22,000	4,167	22,000	3,270	25,000	29,899	36,250	36,250	
13	Stone	1,000	142	500	98	1,232	392	1,232	1,232	
14	Gravel	3,500	10,319	6,000	8,620	28,632	2,392	20,000	20,000	
16	Radio				612		946	2,300	1,200	
19	Notices	100	44	50	233	50	30	50	50	
21	Association Dues	10	10	10	51	10	10	20	20	
23	Damages — Legal	0	10	2,500	593		236	750		
25	Outside Hire	7,000	17,300	7,500	15,235	8,235	2,982	7,828	7,828	
28	Medical Expenses	0	13	50	6	70		80	80	
32	Cleaning & Detergent	900	1,032	900	821	1,000		1,085	745	

ACTUAL AND BUDGETED COMPARISON – Town of Hudson, N. H.

ACCT. NO.	ACCOUNT DESCRIPTION	7/1/76 to 6/30/77 Budget	7/1/76 to 6/30/77 Actual	7/1/77 to 6/30/78 Budget	7/1/77 to 6/30/78 Actual	7/1/78 to 6/30/79 Budget	7/1/78 to 6/30/79 Act. 6 mo.	7/1/79 to 6/30/80 Proposed	7/1/79 to 6/30/80 Revised	Warrant Articles
400-33	Plant Maintenance	3,000	1,785	3,000	1,592	3,450	2,066	7,500	5,000	
34	Frames & Grates	450	153	1,000		1,500	1,487	3,000	3,000	
35	Storm Drain Pipe	1,500	851	1,500	359	1,920	7,713	3,550	3,550	
36	Blades	4,500	2,661	4,500	3,933	4,500	3,210	4,500	4,500	
37	Posts	250	319	300	445	1,000	658	1,200	1,200	
38	Layouts	1,000	750	1,000				---		
39	Major Repairs (over 500)	0	12,999	3,380	21,102	5,000	11,189			
42	Signs & Markings	6,000	3,053	6,000	7,465	5,000	4,223	6,300	6,300	
43	Film & Developing				87		34	---		
47	Traffic Lights	6,500	77	1,000	375	300	368	900	900	
61	New Equipment (small)	1,500	1,899	1,500	1,286	1,658	2,901	4,000	4,000	
66	Communications	300				500		---		
68	Expenses, mileage	50	34	50	193	50	39	---		
69	Rental – Equipment	500	188	500	6,448	465	9,276	12,325	9,000	
73	Postage	0	10	50		20		---		
79	Brush Cutting	800		800		1,800	2,724	2,200	2,200	
80	Uniforms	2,350	2,307	2,350	2,657	3,380	861	3,718	3,718	
82	Engineering	0	350							
93	Damage		(113)		426					
95	Transportation (UPS)	100	671	100	258	400	262	800	800	
96	Diesel Fuel	4,000	5,005	5,600	8,792	8,000	2,421	8,000	8,000	
98	Reimbursements – Credits	0						---		
99	Miscellaneous	0								
TOTALS		254,235	257,192	279,778	287,856	337,655	208,729	412,630	395,560	7,500

ACTUAL AND BUDGETED COMPARISON — Town of Hudson, N. H.

ACCT. NO.	ACCOUNT DESCRIPTION	7/1/76 to 6/30/77 Budget	7/1/76 to 6/30/77 Actual	7/1/77 to 6/30/78 Budget	7/1/77 to 6/30/78 Actual	7/1/78 to 6/30/79 Budget	7/1/78 to 6/30/79 Act. 6 mo.	7/1/79 to 6/30/80 Proposed	7/1/79 to 6/30/80 Revised	Warrant Articles
	STREET LIGHTING (401)									
401-00	**TOTALS**	49,000	60,522	65,000	68,876	70,000	44,515	100,000	98,000	
	TOWN CONSTRUCTION (406)									
406-01	Payroll		662	7,000		7,000			15,000	
02	Supplies		154	4,500		4,500			14,000	
12	Tarvia	12,000	286	1,800		1,800			6,000	
13	Stone	1,300								
14	Gravel	1,300	559	100		100			1,000	
25	Outside Hire	700	3,783	1,600		1,600			462,000	285,000
35	Drain Pipe, etc.		222						2,000	
TOTALS		15,300	5,666	15,000		15,000	---		500,000	285,000
	SEWER CONSTRUCTION (408)									
408-02	Engineering — Morgenroth									
TOTALS									976,750	820,000

ACTUAL AND BUDGETED COMPARISON — Town of Hudson, N. H.

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	TOWN ROAD AID (409)									
409-00	A Funds		1,803	1,976		1,986		17,306	2,258	
	B Funds		7,920	8,020	9,996	8,021	10,006	16,040	8,020	
01	Payroll		3,805	5,000		5,000				
02	Supplies		128							
14	Gravel	0	964							
25	Outside Hire		750	100		100			7,800	
38	Bounds & Layouts	0		1,000	6	1,000	482			
42	Engineering	0								
94	Dynamite									
	Robinson Road									
	Boyd Road									
TOTALS		13,003	15,370	16,096	10,002	16,107	10,488	33,346	18,078	
	HIGHWAY SUBSIDY (410)									
410-00	Regular Highway Subsidy	51,125	48,880	52,551	74,179	53,584	5,774	53,472	53,472	
411-00	Special Highway Subsidy					30,780	23,308	34,669	34,669	
TOTALS		51,125	48,880	52,551	74,179	84,364	29,082	88,141	88,141	

ACCT. NO.	ACCOUNT DESCRIPTION	7/1/76 to 6/30/77 Budget	7/1/76 to 6/30/77 Actual	7/1/77 to 6/30/78 Budget	7/1/77 to 6/30/78 Actual	7/1/78 to 6/30/79 Budget	7/1/78 to 6/30/79 Act. 6 mo.	7/1/79 to 6/30/80 Proposed	7/1/79 to 6/30/80 Revised	Warrant Articles
				TOWN POOR (500)						
500-04	Electricity and Gas	1,400	1,553	600	637	600	602	1,000	1,000	
05	Telephone	100	186	150	242	150	82	200	200	
06	Water	100	182	150		150	94	50	50	
07	Fuel & Heat	500	975	800	286	800	62	500	500	
26	Groceries	6,500	4,483	5,000	2,569	5,000	1,468	5,000	5,000	
27	Board and Care	1,000	7,284	4,000	2,422	4,000	4,332	4,000	4,000	
28	Medical	200	107	200	16	200	52	150	150	
29	Rent	12,000	10,262	12,000	4,468	12,000	1,271	12,000	12,000	
30	Hospital	0	52							
37	Funerals	200	0	200		200		200	200	
70	Clothing	150	74	150		150		100	100	
93	Payroll Ded.-Contra.	0	(427)	100		100		100	100	
97	Insurance		205							
99	Miscellaneous		(1,029)							
TOTALS		22,150	23,907	23,350	10,640	23,350	7,963	23,300	23,300	
				SOLDIERS' AID (501)						
501-04	Electricity and Gas	200	350	200	89	200		200	200	
05	Telephone									
06	Water	50	161	50		50		50	50	
07	Fuel and Heat	200	585	200	100	200		200	200	

ACTUAL AND BUDGETED COMPARISON – Town of Hudson, N. H.

ACCT. NO.	ACCOUNT DESCRIPTION	7/1/76 to 6/30/77 Budget	7/1/76 to 6/30/77 Actual	7/1/77 to 6/30/78 Budget	7/1/77 to 6/30/78 Actual	7/1/78 to 6/30/79 Budget	7/1/78 to 6/30/79 Act. 6 mo.	7/1/79 to 6/30/80 Proposed	7/1/79 to 6/30/80 Revised	Warrant Articles
501-26	Groceries	1,500	277	500	436	500		700	700	
27	Board and Care	0						---		
28	Medical	100	57	100		100		100	100	
29	Rent	2,000	959	1,500	175	1,500		1,000	1,000	
30	Hospital	0						250	250	
70	Clothing	100		100		100		100	100	
TOTALS		4,150	2,389	2,650	800	2,650	---	2,600	2,600	
	OLD AGE ASSISTANCE (502)									
502-00	TOTALS	5,000	10,793	5,000	2,860	5,000	235	5,000	5,000	
	UNEMPLOYMENT ASSISTANCE (503)									
503-00	TOTALS	15,000	13,962	15,000	441	14,000	791	12,000	12,000	
	AID TO DISABLED (504)									
504-00	TOTALS	3,000	5,693	5,000	5,539	5,000	1,051	5,000	5,000	
	RECREATION COMMISSION (600)									
600-01	Payroll Total	7,835	7,575	9,807	6,112	9,828	5,447	11,070	8,251	
	Director	3,000		3,500					(4,861)	

ACTUAL AND BUDGETED COMPARISON — Town of Hudson, N. H.

ACCT. NO.	ACCOUNT DESCRIPTION	7/1/76 to 6/30/77 Budget	7/1/76 to 6/30/77 Actual	7/1/77 to 6/30/78 Budget	7/1/77 to 6/30/78 Actual	7/1/78 to 6/30/79 Budget	7/1/78 to 6/30/79 Act. 6 mo.	7/1/79 to 6/30/80 Proposed	7/1/79 to 6/30/80 Revised	Warrant Articles
600-01	Asst. Director	2,000		3,000					(2,520)	
	Playground Superv.	2,835		3,307					(1,050)	
02	Supplies	3,010	2,978	4,975	7,074	5,902	1,579	5,952	7,652	
03	Repairs	1,000	66	1,000	642	4,500	4,391	5,673	5,673	
04	Electricity & Gas	1,300	1,289	1,500	1,276	2,500	1,465	2,800	2,800	
05	Telephone	200	274	200	226	200	168	200		
06	Water	100	50	100	70	100	35	125	125	
07	Heat	0			165		8	---		
19	Newspaper Ad.	0	51		25	150	3	200	200	
21	Association Dues		175		60			---		
25	Outside Hire	1,720	1,775	2,615	4,473	3,360	2,596	7,400	8,000	
26	Groceries	0	251		618	200	81	200	200	
33	Plant Maintenance	150	480	500	309	1,200	25	1,200	1,200	
49	Craft Supplies	500		750	482	750	485	750	750	
57	Police	0		100		100		100	100	
61	New Equipment (small)	0	466	784	271	1,200	367	5,000	3,000	
68	Expenses, Mileage	100	111	300	139	200	93	200	200	
73	Postage				3			---		
75	Skating Rinks	1,800	905	1,800	1,382	1,800		2,100	1,800	
76	Major Improvements	6,500						---		
78	Mowing	0		300	95	1,500	93	2,000	1,800	
83	Rubbish Removal	0		700	207		232	---		
95	Transportation (UPS) Teams	100		300		300		300	300	
99	Miscellaneous	2,000		2,000				1,700		
TOTALS		26,315	16,446	27,731	23,629	33,790	17,068	46,970	42,051	

ACTUAL AND BUDGETED COMPARISON — Town of Hudson, N. H.

ACCT. NO.	ACCOUNT DESCRIPTION	7/1/76 to 6/30/77 Budget	7/1/76 to 6/30/77 Actual	7/1/77 to 6/30/78 Budget	7/1/77 to 6/30/78 Actual	7/1/78 to 6/30/79 Budget	7/1/78 to 6/30/79 Act. 6 mo.	7/1/79 to 6/30/80 Proposed	7/1/79 to 6/30/80 Revised	Warrant Articles
	PARKS (601)									
601-01	Payroll	1,250	829	1,900	699		159	4,092	4,092	
02	Supplies (inc. Xmas lights)	400	246	200	19	200	18	---		
03	Repairs	0			19	180	76	180	180	
04	Electricity	0	46			50		100	100	
14	Gravel	0	5	0						
25	Outside Hire	0	95			2,570				
33	Build. and Grounds	400		300						
61	New Equipment (small)	0		300			280			
69	Rentals	0	50		93					
99	Miscellaneous	0	44							
	Care of trees	0								
TOTALS		2,050	1,315	2,700	830	3,000	533	4,372	4,372	
	ROBINSON POND RECREATION (605)									
605-01	Payroll	8,133	7,246	8,640	6,864	11,516	7,412	13,112	14,148	
02	Supplies	400	413	795	491	705	771	1,745	1,745	
03	Repairs	0			758		27	600	600	
04	Electricity & Gas	0						---		
05	Telephone	100	18	150	102	150	82	150	150	
14	Gravel				17	400				
25	Outside Hire	0	185	400	28	964		964	964	
61	New Equipment (small)	100		100		200	111	500	500	

ACTUAL AND BUDGETED COMPARISON – Town of Hudson, N. H.

ACCT. NO.	ACCOUNT DESCRIPTION	7/1/76 to 6/30/77 Budget	7/1/76 to 6/30/77 Actual	7/1/77 to 6/30/78 Budget	7/1/77 to 6/30/78 Actual	7/1/78 to 6/30/79 Budget	7/1/78 to 6/30/79 Act. 6 mo.	7/1/79 to 6/30/80 Proposed	7/1/79 to 6/30/80 Revised	Warrant Articles
605-69	Toilets – Rental	480	513	600	875	1,000	520	1,400	1,400	
76	Major Improvements	0		2,000		950	450	3,300	3,300	
83	Rubbish Removal	0						---		
95	Transportation		43				45	---		
TOTALS		9,213	8,418	12,685	9,135	15,885	9,418	21,771	22,807	
	ROBINSON POND IMPROVEMENT (606)									
606-00	TOTALS	0			1,364	---	---			
	INTEREST – TEMPORARY LOANS (700)									
700-00	TOTALS	0	813		11,625	---	24,024	15,000	20,000	
	INTEREST – BONDED DEBT (701)									
701-00	TOTALS	860	860	645	645	807	215	215	50,215	
	INTEREST – LONG TERM NOTES (702)									
702-00	TOTALS	400	1,965	1,881	2,492	3,110	1,718	1,662	1,662	
	PAYMENTS ON PRINCIPAL – BONDS (706)									
706-00	TOTALS	5,000	5,000	5,000	5,000	5,000		5,000	40,000	

ACTUAL AND BUDGETED COMPARISON – Town of Hudson, N. H.

ACCT. NO.	ACCOUNT DESCRIPTION	7/1/76 to 6/30/77 Budget	7/1/76 to 6/30/77 Actual	7/1/77 to 6/30/78 Budget	7/1/77 to 6/30/78 Actual	7/1/78 to 6/30/79 Budget	7/1/78 to 6/30/79 Act. 6 mo.	7/1/79 to 6/30/80 Proposed	7/1/79 to 6/30/80 Revised	Warrant Articles
	PAYMENTS ON PRINCIPAL – NOTES (707)									
707-00	Long Term Notes (2)	1,875	35,875	35,875	35,875	47,750	35,875	35,875	35,875	
TOTALS		1,875	35,875	35,875	35,875	47,750	35,875	35,875	35,875	
	CEMETERIES (900)									
900-01	Payroll	1,500	858	1,000	537	1,000	312	1,000	1,000	
TOTALS		1,500	858	1,000	537	1,000	312	1,000	1,000	
	LIBRARY (901)									
901-01	Payroll	26,918		36,007	34,940	46,465	52,292	50,134	56,534	
	Head Librarian	8,645		9,164		10,000				
	Asst. Librarian	6,240		6,615		7,012				
	Library Asst.	5,200		6,240		12,865				
	Substitute	150		200		240				
	Part Time	1,300		2,600		3,120				
	Pages	5,383		8,788		9,828				
	Custodian	0		2,400		3,400				
02	Supplies	1,400		1,625	68	2,000		2,200	2,200	
03	Repairs	500		3,000		1,000		3,000	4,100	

ACTUAL AND BUDGETED COMPARISON — Town of Hudson, N. H.

ACCT. NO.	ACCOUNT DESCRIPTION	7/1/76 to 6/30/77 Budget	7/1/76 to 6/30/77 Actual	7/1/77 to 6/30/78 Budget	7/1/77 to 6/30/78 Actual	7/1/78 to 6/30/79 Budget	7/1/78 to 6/30/79 Act. 6 mo.	7/1/79 to 6/30/80 Proposed	7/1/79 to 6/30/80 Revised	Warrant Articles
901-04	Electricity and Gas	1,200		1,500		1,600		2,400	2,400	
05	Telephone	280		450		550		---		
06	Water	235		300		300		350	350	
07	Heat	1,300		2,500		2,500		2,500	2,500	
09	Gasoline								1,000	
21	Association Dues	0		45		85		100	100	
25	Outside Hire				3,500	43,800		---		
26	Groceries	0		125			---	---		
33	Maintenance	500		1,000		3,525		1,500	1,500	
61	New Equipment (small)	2,290		5,320	2,232		3,580	3,580		
	New Equipment (large)					4,500				
68	Expenses, Mileage	700		200		200		800	800	
73	Postage	0		250		300		600	600	
74	Training Schools/									
	Special Programs	200		200		200		500	1,000	
	Audio Visual	400		400		400		500	500	
81	Petty Cash	0		180				---		
99	Miscellaneous	0		---				---		
		0		300		300		500		
	Books	8,103		9,500		13,825		16,500	16,500	
114	Social Security	1,575						---		
TOTALS		45,601	45,601	62,902	66,588	123,782	53,292	85,164	93,664	

ACTUAL AND BUDGETED COMPARISON – Town of Hudson, N. H.

ACCT. NO.	ACCOUNT DESCRIPTION	7/1/76 to 6/30/77 Budget	7/1/76 to 6/30/77 Actual	7/1/77 to 6/30/78 Budget	7/1/77 to 6/30/78 Actual	7/1/78 to 6/30/79 Budget	7/1/78 to 6/30/79 Act. 6 mo.	7/1/79 to 6/30/80 Proposed	7/1/79 to 6/30/80 Revised	Warrant Articles
	HYDRANT RENTAL (902)									
902-00	**TOTALS**	160,000	178,030	200,000	196,997	204,000	102,783	240,000	240,000	
	MEMORIAL DAY (906)									
906-00	**TOTALS** (2,500 Bi.-Cent.) . . .	100	73	100	100	100	---	100	100	
	NEW EQUIPMENT (907)									
907-00	**TOTALS**	72,500	34,041	89,000	88,942	128,650	170,992	---	61,500	267,900
	PLANNING & ZONING (908)									
908-02	Supplies	150	1,319	300	269	150		300	300	
05	Telephone	25								
19	Notices	300	669	300	1,337	1,000	361	1,200	1,200	
20	Deeds Reg. – Plans	200	213	200	405	250	204	500	500	
21	Dues, Regional	2,800	2,660	2,800	2,660	2,800	3,295	3,150	3,150	
25	Outside Hire (app. 40,000)	600	5,115	1,500	5,088	6,900	3,017	4,000	10,500	
61	New Equipment (small)		85							
73	Postage	100	814	1,000	504	1,000	336	1,000	1,000	
99	Miscellaneous	0								
TOTALS		4,175	7,353	6,100	10,263	12,100	7,213	10,150	16,650	

ACTUAL AND BUDGETED COMPARISON — Town of Hudson, N. H.

ACCT. NO.	ACCOUNT DESCRIPTION	7/1/76 to 6/30/77 Budget	7/1/76 to 6/30/77 Actual	7/1/77 to 6/30/78 Budget	7/1/77 to 6/30/78 Actual	7/1/78 to 6/30/79 Budget	7/1/78 to 6/30/79 Act. 6 mo.	7/1/79 to 6/30/80 Proposed	7/1/79 to 6/30/80 Revised	Warran Article
	NEW LANDS & BUILDINGS (909)									
909-00	Appropriation Forward TOTALS			56,565	63,984		71,272		40,000	10,000
	REAPPRAISAL OF PROPERTY (912)									
912-00	TOTALS	60,000	61,220	4,000	27,000	5,000	12,299	5,000	7,000	
	CAPITAL RESERVE FUND (911)									
911-00	TOTALS	5,000	5,000	5,000		5,000		5,000	5,000	
	HUDSON HISTORICAL SOCIETY (915)									
915-00	TOTALS				3,000					
	GRAND TOTALS									
	TOTALS	1,548,873		2,096,859	1,801,948	2,192,097	1,369,581	2,368,641	4,199,607	1,524,675
	CREDITS									

SECTION I – PURPOSES OF APPROPRIATION	Appropriations Previous Fiscal Year	BUDGET COMMITTEE Recommended 1979 (1979-80)	BUDGET COMMITTEE Submitted Without Recommendation
General Government:			
Town officers' salaries (100-01, 102-01, 110-01)	21,500	38,805	30,000
Town officers' expenses (100, 101, 102, 105, 110)	80,930	83,341	27,500
Election and Registration expenses (106)	5,845	4,600	
Expenses town hall and other buildings (103, 109, 112)	18,610	59,400	20,000
Reappraisal of property (912)	14,000	7,000	
Town Engineer (111)	19,010	22,620	8,500
Building Inspector (104)	14,356	16,103	
Protection of Persons and Property:			
Police Department (200)	340,084	412,643	27,775
Fire Department, inc. forest fires (201)	214,580	267,861	20,500
Planning and Zoning (908)	28,100	16,650	
Insurance (118, 206)	120,999	174,605	
Civil Defense (205)	15	25	
Conservation Commission (108)	1,975	1,850	
Animal Control Officer (204)	15,175	16,874	
Health Department:			
Health Dept. - Hospital - Ambulance (300, 202)	13,750	15,065	
Town Dump and Garbage Removal (301)	22,930	107,409	
Highways & Bridges:			
Town Road Aid (409)	16,107	18,078	
Town Maintenance (406, 410, 411)	102,364	588,141.78	285,000
Street Lighting (401)	70,000	98,000	
General expense of Highway Department (400)	335,655	395,560	7,500
Libraries:			
Library (901)	123,782	93,664	
Public Welfare:			
Town poor (500, 503)	37,350	35,300	
Old age assistance (502)	5,000	5,000	
Aid to permanently and totally disabled (504)	5,000	5,000	
Soldiers' aid (501)	2,650	2,600	

SECTION I – PURPOSES OF APPROPRIATION	Appropriations Previous Fiscal Year	BUDGET COMMITTEE Recommended 1979 (1979-80)	BUDGET COMMITTEE Submitted Without Recommendation
Patriotic Purposes:			
Memorial Day (906)	100	100	
Recreation:			
Parks & Playgrounds (600, 601, 605)	49,675	69,230	
Public Service Enterprises:			
Municipal Sewer Dept. (304)	53,908	65,906	
Hydrant Rental (902)	204,000	240,000	
Cemeteries (900)	1,000	1,000	
Unclassified:			
Damages and Legal expenses (203)	14,200	14,200	
Employees' retirement and Social Security (113, 114, 116, 117)	72,000	91,975	
Debt Service:			
Principal - long term notes and bonds (706, 707)	47,750	75,875	
Interest - long term notes and bonds (701, 702)	9,797	51,877	
Interest on temporary loans (700)	20,000	20,000	
Capital Outlay:			267,900
Cruiser (907)		8,000	
Truck Chassis (907)	82,000	29,000	
Ambulance (907)		10,000	
Dump Body and Plow Set (907)	22,000	14,500	
Fire pumper, sander, insert, small dump truck (907)	31,650		
Sewer Construction (408)		976,750	820,000
New Lands & Buildings (909)	8,500	40,000	10,000
Payment to Capital Reserve Fund:			
Ambulance replacement (911)	5,000	5,000	
TOTAL APPROPRIATIONS	2,251,347	4,199,607.78	1,524,675

SECTION II – SOURCES OF REVENUE	Estimated Revenue Previous Fiscal Year	Actual Revenue Previous Fiscal Year	Estimated Revenue Ensuing Fiscal Year
From Local Taxes:			
Resident Taxes		86,800	86,000
National Bank Stock Taxes		44	44
Yield Taxes	600	500	500
Interest on Delinquent Taxes		31,880	20,000
Inventory Penalties			500
From State:			
Meals and Rooms Tax	95,000	95,196	95,000
Interest and Dividends Tax	21,000	36,570	36,000
Savings Bank Tax	14,000	16,627	16,000
Highway Subsidy	84,000	53,478	53,000
Railroad Tax	100	100	100
Town Road Aid	5,000		
Reimb. a/c Road Toll Refund	5,000	601	600
Reimb. a/c Old Age Assistance		26	
Reimb. a/c Business Profits Tax (Town Portion)	87,000	89,685	89,000
From Local Sources, Except Taxes:			
Motor Vehicle Permits Fees	250,000	292,918	312,000
Dog Licenses	3,000	4,273	8,000
Business Licenses, Permits and Filing Fees	2,500	5,827	5,500
Fines & Forfeits, Municipal and District Court	10,000	10,000	10,000
Rent of Town Property	100		
Interest Received on Deposits	50,000	57,820	50,000
Income from Departments		50,411	50,000
Sewer Connections		1,000	1,000
L.E.A.A. Grant		10,290	
Income from Departments	20,000		
Recreation Grant (federal)	1,000	14,030	
Insurance Adjustments		16,107	
Sale of Town Property	6,000	15,669	
Ambulance Account	8,000	9,654	9,000
Miscellaneous Income	2,000	2,003	2,000
Receipts Other Than Current Revenue:			
Proceeds of Bonds and Long Term Notes			1,426,750

SECTION II – SOURCES OF REVENUE	Estimated Revenue Previous Fiscal Year	Actual Revenue Previous Fiscal Year	Estimated Revenue Ensuing Fiscal Year
Withdrawal from Capital Reserve			8,000
Revenue Sharing Fund	215,000	174,956	135,454
TOTAL REVENUES AND CREDITS	879,300	1,076,465	2,414,448

*Total estimated "Revenues from all sources except Property Taxes" deducted from Total "Appropriations recommended by Budget Committee" gives estimated "Amount to be raised by Property Taxes," exclusive of County and School Taxes.

BUDGET OF THE TOWN OF HUDSON, N. H.

TOWN WARRANT
THE TOWN OF HUDSON
THE STATE OF NEW HAMPSHIRE

To the inhabitants of the Town of Hudson in the County of Hillsborough in said State, qualified to vote in Town affairs:

You are hereby notified to meet at the Hudson Lions Club Hall, in said Hudson, on Tuesday, March 13, 1979, to elect Town Officers for the ensuing year and to vote by ballot on the following referendum questions:

1. Are you in favor of increasing the Board of Selectmen to five members? (By Petition) YES NO

2. Do you favor the adoption of the Town Manager plan as provided in Chapter 37 of the Revised Statutes Annotated? (By Petition) YES NO

3. Shall we adopt the provisions of RSA 72:62 for a property tax exemption on real property equipped with a solar energy heating or cooling system which exemption shall be in an amount equal to 100% of the cost of said system? (By Petition) YES NO

ZONING REFERENDUM QUESTIONS

1. Are you in favor of the adoption of Amendment No. 1 as proposed by petition of the voters for this town? (Approved by the Planning Board) YES NO

   Description: The proposed amendment would rezone the rear portions of the Jette and Chaplick properties and the Sojka property, adjacent to Atwood Avenue from the present RESIDENTIAL A-1 zone to COMMERCIAL B-1 Zone. The area is bounded by Atwood Avenue and the land of the Capuchin Friary to the rear.

2. Are you in favor of the adoption of Amendment No. 2 as proposed by petition of the voters for this town? (Disapproved by the Planning Board) YES NO

   Description: The proposed amendment changes from INDUSTRIAL C Zone to RESIDENTIAL A-2 Zone an area of land on the north side of and abutting Route 111.

3. Are you in favor of the adoption of Amendment No. 3 as proposed by petition of the voters for this town? (Approved by the Planning Board) YES NO

Description: The proposed amendment allows the Planning Board to declare any wetland which is not now included on the map and to be placed on the map and treated as all other land zoned as wetlands in the Town of Hudson.

4. Are you in favor of the adoption of Amendment No. 4 as proposed by petition of the voters for this town? (Disapproved by the Planning Board)
YES NO

Description: The proposed amendment would rezone from RESIDENTIAL A-1 and RESIDENTIAL A-2 to BUSINESS B-2 an area from the center of Derry Street at the northwest corner of Alexander's Shopping Center south along the center of Derry Street to the center line of Ledge Road, a distance of approximately 2,000 ft. and for this entire distance of approximately 2,000 ft. to a depth of 500 ft. perpendicular to the center line of Derry Street.

5. Are you in favor of the adoption of Amendment No. 5 as proposed by petition of the voters for this town? (Disapproved by the Planning Board) YES NO

Description: The proposed amendment would prohibit heavy trucks from parking or being stored in Residential Zoned areas.

For this purpose the polls will be open at 7:00 A.M. and will close at 7:00 P.M.

The following articles of the Warrant are to be taken up on Saturday, March 24, 1979, at the Hudson Memorial School Auditorium in said Hudson at 9:30 A.M.:

1. To see if the Town will vote to raise and appropriate a sum of $976,750.00 for the purpose of constructing sewerage facilities which are requirements contained in the Federal Water Pollution Control Act, as amended (33 U.S.C. 1251 et seq.) and will qualify the Town for Federal Funds, such sum to be raised by the issuance of Serial Bonds or Notes not to exceed $976,750.00 under, and in compliance with, the provisions of the Municipal Finance Act (N.H. RSA 33:1 et seq., as amended) and to authorize the Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon, and to take such other actions as may be necessary to effect the issuance, negotiation, sale and delivery of such bonds or notes as shall be in the best interest of the Town of Hudson, and to allow the Selectmen to expend such monies as become available from the Federal Government under the Financial Assistance Program of the Construction Grants section of the Federal Water Control Act, as amended (33 U.S.C. 1251 et seq.) and pass any vote relating thereto. (By Selectmen) (Approved by the Budget Committee) (Charge to account 408-00)

2. To see if the Town will vote to raise and appropriate the sum of $450,000.00 to reconstruct Derry Street (NH Route 102) from the vicinity of Highland Street to the vicinity of Elm Avenue, and to raise said sum by the issuance of serial bonds or notes under, and in compliance with, the provisions of the Municipal Finance Act, New Hampshire Revised Statutes Annotated, Chapter 33:1, as amended, and to authorize the Selectmen to issue and negotiate such bonds or notes, and to determine the rate of interest thereon, and to take such other actions as may be necessary to effect the issuance, negotiation, sale and delivery of such bonds or notes, as shall be in the best interest of the Town. Said sum is the town's share of the estimated $1,150,000.00 Federal-aid Highway project. (By Petition) (Approved by Budget Committee) (Charge to Account 406-25)

3. To see if the Town will vote to raise and appropriate the sum of $250,000.00 to design and construct the following drainage projects throughout Town:

   Alvirne Estates Drainage Project, Phase I
   Belknap Road Drainage Project (at Central Street)
   Burns Hill Road Shoulder Stabilization Project
   Burnham Road Drainage Project (at former Railroad R.O.W.)
   Bush Hill Road Culvert Project
   Cottonwood Drive Drainage Project (Northwest Section)
   County Road/Belknap Road Drainage Project
   Cutler Road Drainage Project (at NH Route 102)
   Highland Street/Greeley Street Drainage Project
   Hillcrest Estates Drainage Project, Phase I
   Gibson Road Drainage Project (Southeast of Hawkview Road)
   Gowing Road Culvert Extension (East of Winding Hollow Road)
   Melendy Road Drainage Project (near Greentrees Drive)
   Nevens Street/Belknap Road Drainage Project
   Old Derry Road Culvert Project (West of Greeley Street)
   Pelham Road Drainage Project (East of Melendy Road)
   Phillips Drive Drainage Project
   School Street Drainage Project (at the Webster School)

   Said sum is necessary to be raised by the issuance of serial bond or notes under, and in compliance with the provisions of the Municipal Finance Act, NH R.S.A. Chapter 33:1, as amended and to authorize the Selectmen to issue and negotiate such bond or notes, and to determine the rate of interest thereon, and to take such actions as may be necessary to effect the issuance, negotiation, sale and delivery of such bond or notes, as shall be in the best interest of the Town.

   The Town Engineer and the Road Agent, with the approval of the Board of Selectmen, may add other projects pending availability of funds. (By Petition) (Disapproved by the Budget Committee)

(**Note by Budget Committee**: The Budget Committee feels that none of the projects listed in this article have been sufficiently justified to warrant the approval of this article.)

4. To see if the Town will vote to raise and appropriate such sums of money as may be necessary to defray Town charges for the ensuing year. (By Selectmen)

5. To see if the Town will vote to accept numerous bequests as Trust Funds, the income to be used for the perpetual care of the various cemetery lots. (By Selectmen)

6. To see if the Town will vote to authorize the Selectmen to pledge the credit of the Town in anticipation of taxes, said amount not to exceed the amount of the previous year's taxes, committed to the tax collector for collection. (By Selectmen)

7. To see if the Town will vote to authorize and empower the Selectmen to sell and convey at public auction, or advertised sealed bids, any or all real estate acquired by the Town for unpaid taxes, pursuant to RSA 80:42, as amended in 1977. (By Selectmen)

8. To see if the Town will vote to authorize the Conservation Commission to retain the unexpended portion of its 1978-1979 appropriation, said funds to be placed in a special Conservation fund in accordance with RSA 36-A:5. (By Petition)

9. To see if the Town will vote to authorize the Selectmen to negotiate for the purchase of property adjacent to the Jette field, owned by Tariko Inc., said purchase and price to be submitted in article form by the Selectmen for consideration by the voters of the Town at the Annual Town Meeting in 1980. (By Selectmen)

10. To see if the Town will vote to permit the Tax Collector to accept prepayment of property taxes after April 1 of any current tax year. (By Selectmen)

11. To see if the Town will vote to raise and appropriate the sum of $1,650.00 for the purpose of hiring an additional Traffic Crossing Guard to be stationed at the corner of Melendy Road and Thorning Road. (By Petition) (Budget Committee approved $1,650.00) (Charge to Account 200-01)

12. To see if the Town will vote to raise and appropriate the sum of $6,500.00 to continue to pay for the services of professional planners (staff members of the Nashua Regional Planning Commission), materials, etc., in order to prepare a Master Plan for the orderly future growth of the Town, based on the findings and recommendations of the Sounding Board to the Planning Board. (By Petition) (Approved by the Budget Committee) (Charge to Account 908-25)

13. To see if the Town will vote to raise and appropriate the sum of $60,000.00 for the covering of the old landfill site on Burns Hill Road. If necessary, said sum to be raised by the issuance of serial bonds and notes under, and in compliance with, the provisions of the Municipal Finance Act, New Hampshire Revised Statutes Annotated, Chapter 33:1, as amended, and to authorize the Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon, and to take such other actions as may be necessary to effect the issuance, negotiation, sale and delivery of such bonds or notes, as shall be in the best interest of the Town or authorize the Selectmen to withdraw $60,000.00 from the Revenue Sharing Fund to pay for same. (By Petition) (Approved by Budget Committee—Withdrawal of $60,000.00 from Revenue Sharing Fund.) (Charge to Account 301-25)

14. To see if the Town will vote to authorize the withdrawal of $10,000.00 from the Capital Reserve Account on July 1, 1979, and apply the same toward the purchase of a 1974 Ambulance to replace the present 1969 Ambulance (low mileage) and to further raise and appropriate the sum of an additional $2,000.00, making the cost of the ambulance $12,000.00. (By Petition) (Budget Committee approved withdrawal from capital reserve $8,000.00 plus $2,000.00 from general fund.) (Charge to Account 907-00)

15. To see if the Town will vote to authorize the withdrawal of $8,500.00 from the Federal Revenue Sharing Account; said funds to be appropriated and made available to the Hills Memorial Library Board of Trustees to cover the cost of maintenance and operation of the Book Mobile. (By Petition) (Budget Committee approved $6,400.00 for wages; $1,000.00 for gasoline; $1,100.00 for maintenance and repairs.) (Charge to 901-01 $6,400.00; 901-03 $1,100.00; 901-09 $1,000.00.)

16. To see if the Town will vote to hold its Annual Town Meeting and Election of Officers on the second Tuesday in May instead of the second Tuesday in March in accordance with the provisions of New Hampshire Statutes Annotated 39:1-a. (By Selectmen)

17. To see if the Town will vote to raise and appropriate the sum of $21,000.00 for the purpose of hiring two (2) Firefighters-EMT-A's for the Fire Department at the rate of $3.75 per hour with an average work week of 54 hours ($10,500.00 salary for each man) plus necessary money for Blue Cross/Blue Shield, Retirement Benefits, etc., said Firefighters-EMT-A's to start the week of July 9, 1979. (By Petition) (Budget Committee approved $27,166.00) (Charge to 201-01 $21,000.00; 114-00 $1,288.00; 117-00 $1,650.00; 118-00 $600.00; 206-00 $2,628.00.)

18. To see if the Town will raise and appropriate the sum of $9,000.00 to regrade, drain, and re-pave the area around the Town Office Building and to the rear of the Fire Station. (By Petition) (Budget Committee approved $9,000.00.) (Charge to Account 103-25)

19. To see if the Town will vote to direct the Selectmen to establish a Planning Committee to determine the data processing and computer needs of the Town and to direct the Selectmen to appoint seven (7) members to said committee, consisting of one Selectman, the Town Treasurer, Tax Collector-Town Clerk, and four residents who are specialists in the data processing and computer field, said committee to report its progress to the Selectmen not later than 60 days before the 1980 Annual Town Meeting. (By Selectmen)

20. To see if the Town will vote to direct the Selectmen to re-activate the dump study committee in order to insure that the Town will have a means of disposing refuse when the present landfill site becomes unusable, said committee to report its progress to the Selectmen not later than 60 days before the 1980 Annual Town Meeting. (By Selectmen)

21. To see if the Town will authorize the establishment of a Highway Garage Task Committee to study the feasibility of replacing the existing highway garage. The Committee will consist of the Road Agent, the Town Engineer, the Building Inspector, a member from the Budget Committee, and two members appointed by the Selectmen. The Task Committee is established by the vote of this Town Meeting, and its report to the Town is due no later than the March 1980 Town Meeting. (By Petition)

22. To see if the Town will vote to set the hourly rate of pay for ballot clerks to the Federal minimum wage standards and raise and appropriate monies to pay for same, this amount being $100.00 for this year. (By Petition) (Budget Committee approved $100.00) (Charge to Account 106-88)

23. To see if the Town will vote to raise and appropriate the sum of $65,000.00 for the purpose of hiring four (4) additional Police officers and the purchase of one (1) additional Police Cruiser in order to establish a fourth patrol area to insure more police coverage in the Town, said sum to include salaries, insurance, employee benefits, uniform allowances, and one Police Cruiser. (By Petition) (Budget Committee approved $68,608.00) (Charge to 200-01 $45,760.00; 114-00 $2,808.00; 116-00 $3,600.00; 118-00 $1,190.00; 200-44 $2,000.00; 206-00 $5,250.00; 907-00 $8,000.00.)

24. To see if the Town will vote to raise and appropriate the sum of $23,400.00 to cover the cost of the following personnel:

    (a) A clerk-typist/receptionist for the combined support of the Building Inspector and Town Engineer at a cost not to exceed $7,800.00.

    (b) A clerk-typist/stock clerk for the Town Highway Department at a cost not to exceed $7,800.00.

    (c) A clerk-typist/assistant assessing clerk for the Selectmen's office at a cost not to exceed $7,800.00. (By Selectmen) (Approved by Budget Committee) (Charge to Account 101-01 $15,600; 400-01 $7,800.)

25. To see if the Town will vote to authorize the purchase of two new plow truck chassis to replace one 1964 Mack still in service and to add one additional plow to the fleet, and to appropriate a sum not to exceed $58,000.00 for this purpose. Said sum if necessary to be raised by the issuance of serial bonds or notes under, and in compliance with the provisions of the Municipal Finance Act, New Hampshire R.S.A. Chapter 33:1, as amended, and to authorize the Selectmen to issue and negotiate such bonds or notes, and to determine the rate of interest thereon, and to take such other actions as may be necessary to effect the issuance, negotiation, sale and delivery of such bonds or notes, as shall be in the best interest of the Town and/or authorized funds from Revenue Sharing to be applied to same. (By Petition) (Budget Committee approved $29,000.00) (Charge to Account 907-00)

26. To see if the Town will vote to authorize the purchase of two new plows and dump bodies, complete, to be installed on the new trucks, and to appropriate a sum not to exceed $29,000.00 for this purpose. Said sum if necessary to be raised by the issuance of serial bonds or notes under, and in compliance with the provisions of the Municipal Finance Act, New Hampshire R.S.A. Chapter 33:1, as amended, and to authorize the Selectmen to issue and negotiate such bonds or notes, and to determine the rate of interest thereon, and to take such other actions as may be necessary to effect the issuance, negotiation, sale and delivery of such bonds or notes, as shall be in the best interest of the Town and/or authorized funds from the Revenue Sharing to be applied to same. (By Petition) (Budget Committee approved $14,500.00) (Charge to Account 907-00)

27. To see if the Town will vote to purchase for the sum of $50,000.00 two (2) parcels of land between Maple Avenue and the Merrimack River, containing approximately 8¾ acres, from Frank A. Nutting, Jr. and Rosamond Nutting, to be named "Merrill Park," with the purchase of $50,000.00 to be paid to the Sellers at the rate of $10,000.00 per year for a period of five (5) years, and to raise and appropriate $10,000.00 for the 1979 payment, or to take any other action relative thereto; and to authorize the Conservation Commission, under RSA 36-A to apply for, accept and expend Federal Land and Water Conservation Funds in an amount to be determined by appraisal to reduce the total cost to the Town. (By Petition) (Budget Committee approved $40,000.00) (Charge to Account 909-00)

28. To see if the Town will vote to raise and appropriate the sum of $68,276.00 to cover a cost of living increase of 6 percent and a merit increase not to exceed 3 percent for all the employees in the town and a salary increase for the Health Officer from $800.00 per year to $1,050.00 per year and the Town Clerk/Tax Collector from $10,500.00 per year to $11,500.00 per year. (By Selectmen) (Approved by Budget Committee) (Charge to Accounts 101-01 Selectmen's clerical, $2,491.00; 102-01, Town Clerk/Tax Collector, $2,305; 104-01, Building Inspector, $1,098; 111-01, Town Engineer, $1,620.00; 200-01, Police Department, $25,134; 201-01, Fire Department, $16,607; 204-01, Animal Control Officer, $909; 300-01, Health Officer, $250; 301-01,

Landfill employee, $1,020; 304-01, Sewer Department, $2,826; 400-01, Highway Department, $12,299; 600-01, Recreation Department, $681; 605-01, Robinson Pond Recreation, $1,036.)

29. To see if the Town will vote to authorize the Selectmen to withdraw $66,954.00 from the Revenue Sharing Funds to defray the following costs:

(a) $8,000.00 to the Visiting Nurses Association – Account 300-25
(b) $58,954.00 to Hydrant Rental – Account 902-00

(By Selectmen)

30. To see if the Town will vote to adopt an ordinance to be known as a CONFLICT OF INTEREST ORDINANCE for the guidance of elected or appointed officials, and employees of the Town as follows:

This ordinance covers all officials and employees of the Town of Hudson, whether they be full or part time, compensated or uncompensated, elected or appointed.

1. You must not solicit or receive any gifts from any person, firm or corporation whose intent is to influence any decision you may make in your official capacity.

2. You must not solicit or receive compensation directly or indirectly from any department, committee or board of the Town of Hudson in which your authority will have any decision making influence.

3. After leaving the employ of the Town of Hudson, you may, subject to review by Town counsel, be restricted from any business dealings with the Town of Hudson for one year if your previous capacity with the Town of Hudson would provide you with a competitive advantage.

4. You must not participate in your official capacity for the Town of Hudson in any matter before the Town of Hudson, which involves your family or business.

5. You must not have any interest in any contract made by the Town of Hudson.

6. You must not be appointed to any town position if the appointing authority is one whom you serve or supervise.

7. You will not engage in any activity which will have the effect of or give the impression of improperly influencing your authority in your official capacity.

8. There shall be no political campaigning on behalf of any candidate for any elective office, whether announced or un-announced while on the

premises of any Town building, or during the hours normally set aside for the performance of official town duties.

9. Any official, employee, full time or part time, found violating the terms of this ordinance shall be guilty of a violation as prescribed by State Statutes. (By Selectmen)

31. To see if the Town will vote to raise and appropriate the sum of $20,000.00 for the purpose of leasing a TI-774, or similar terminal computer system on a 5-year rental-purchase agreement to take care of the computer needs of the Town, said equipment to include two (2) terminals and an 810 printer adaptable to six (6) terminals. (By Selectmen) (Disapproved by Budget Committee)

32. To see if the Town will vote to establish a data processing department to oversee the present and future data processing needs of the Town. Said department shall be administered by a steering committee consisting of one Selectman, the Treasurer, Tax Collector-Town Clerk, a member of the Budget Committee, and two members from the general public knowledgeable in data processing. The two citizen members are to be selected by the remainder of the steering committee. Also, to empower the steering committee and Selectmen to accept any and all gifts, grants, etc. from private or public sources to equip said department. The Budget Committee is requested to place $20,000.00 in the income section of the budget and a like amount in the expenditure section of the budget. (By Petition) (Disapproved by the Budget Committee)

Note by Budget Committee: The Budget Committee favors the concept of a Planning Committee, but feels that the establishment and funding of a data processing department or equipment is premature at this time.

33. To see if the Town will vote to raise and appropriate the sum of $2,700.00 for an electronic cash register for the Tax Collector's office. (By Selectmen) (Disapproved by Budget Committee) No action.

34. To see if the Town will vote to compensate, at the rate of 17 cents per mile, any person who is authorized or required to use his personal vehicle for or on Town business and, for this purpose, to raise and appropriate the sum of $3,500.00. (By Petition) (Disapproved by Budget Committee) Account 101-68

35. To see if the Town will vote to raise and appropriate a sum not to exceed $24,000.00 for the salary of a Town Manager. (By Petition) (Disapproved by Budget Committee) Account 101-01

36. To see if the Town will vote to raise and appropriate the sum of $17,000.00 to provide the Town's share of the Sherberne Road Project. (State Highway Project No. S-2815) (By Selectmen) (Disapproved by Budget Committee) Account 406-00.

37. To see if the Town will vote to authorize the Selectmen to hire a Secretary-Receptionist to be assigned to the office of the Town Engineer; the Town Engineer will screen and recommend only qualified candidates to be considered for hire by the Selectmen. The employee's base rate of pay shall not exceed $8,500.00 per year; and to raise and appropriate $8,500.00 to provide payroll funds for same, effective July 1, 1979.

(Note: The rate of pay is comparable to a State of New Hampshire Clerk-Typist II Labor Grade 5 of 34 for State classified employees, which have had a minimum-maximum annual rate of pay of $7,471-$8,582 since June 1978. (By Petition) (Disapproved by Budget Committee)

38. To see if the Town will vote to raise and appropriate the sum of $20,500.00 for an approximate 7.2% cost of living increase and a 3% merit and adjustment increase for the Fire Department. (By Petition) (Disapproved by Budget Committee)

39. To see if the Town will vote to raise and appropriate the sum of $27,775.00 for pay increases for the Police Department, said amount to include a 7% cost of living increase, and a 3% merit increase. (By Petition) (Disapproved by Budget Committee)

40. To see if the Town will appropriate an estimated (1977 figure of) $410,000.00, with work to commence in May of 1979, to extend sewer line from intersection of Kimball Hill Road and Route 111 easterly on Route 111 to the intersection of Wall Street and Route 111. (By Petition) (Disapproved by Budget Committee)

41. To see if the Town will allow a credit in lieu of taxes of an estimated (1977 figure) $410,000.00 plus interest at the current rate of town borrowings payable over a five year period if town elects to have Centronics install a sewer main from intersection of Kimball Hill Road and Route 111 easterly on Route 111 to the intersection of Wall Street and Route 111. (By Petition) (Disapproved by Budget Committee)

42. To see if the Town will vote to authorize the purchase of two new sanders to replace two worn out and obsolete units and to appropriate a sum not to exceed $10,400.00 for the purpose. Said sum if necessary to be raised by the issuance of serial bonds and notes under and in compliance with the provisions of the Municipal Finance Act, New Hampshire Revised Statutes Annotated, Chapter 33:1 as amended, and to authorize the Selectmen to issue and negotiate such bonds or notes, and to determine the rate of interest thereon, and to take such other actions as may be necessary to effect the issuance, negotiation, sale and delivery of such bonds or notes, as shall be in the best interest of the Town and/or authorized funds from Revenue Sharing to be applied to same. (By Petition) (Disapproved by the Budget Committee)

43. To see if the Town will vote to authorize the purchase of a Loader-Backhoe to help alleviate rental expense and to appropriate a sum not to exceed $52,000.00 for this purpose. Said sum if necessary to be raised by the issuance of serial bonds or notes, under and in compliance with the provisions of the Municipal Finance Act, New Hampshire Revised Statutes Annotated, Chapter 33:1, as amended, and to authorize the Selectmen to issue and negotiate such bonds or notes, and to determine the rate of interest thereon, and to take such other actions as may be necessary to effect the issuance, negotiation, sale and delivery of such bonds or notes, as shall be in the best interest of the Town and/or authorized funds from Revenue Sharing to be applied to same. (By Petition) (Disapproved by Budget Committee)

44. To see if the Town will vote to appropriate the sum of $30,000.00 as included in the budget for the salaries for the Town Clerk/Tax Collector's office. The Town Clerk/Tax Collector shall hire all required clerical personnel, and their rates of pay shall be at the Town Clerk/Tax Collector's discretion. Such clerical personnel including the Town Clerk/Tax Collector shall be placed on the Town payroll and be entitled to all fringe benefits granted to other Town clerical employees. Any unexpended balance in the above salary account at the year end will be paid to the Town Clerk/Tax Collector up to $11,500.00 and all statutory fees collected shall be for the benefit of the Town. (By Petition) (Disapproved by the Budget Committee)

Note by Budget Committee: Monies requested in this article have been included in Account 102-01 for $2,305.00 and 102-25 for $2,695.00 in the Selectmen's article for employee pay raises.

45. To see if the Town will vote to authorize the purchase of a new loader for the Highway Department to replace a worn out unit, and to appropriate a sum not to exceed $70,000 for this purpose. Said sum if necessary to be raised by the issuance of serial bonds or notes under and in compliance with the provisions of the Municipal Finance Act N.H. R.S.A. Chapter 33:1 as amended and to authorize the Selectmen to issue and negotiate such bonds or notes, and to determine the rate of interest thereon, and to take such other actions as may be necessary to effect the issuance, negotiation, sale and delivery of such bonds or notes, as shall be in the best interest of the Town and/or authorized funds from Revenue Sharing to be applied to same. (By Petition) (Disapproved by Budget Committee)

46. To see if the Town will vote to authorize and empower the Selectmen to sell and convey at public auction any or all real estate acquired by the Town of Hudson for unpaid taxes, except that the former owner or the heirs have prior rights to redeem the property at such price as the Selectmen may deem appropriate but not less than all taxes, interest and costs accrued to date at the time of the announced sale. (By Petition)

47. To see if the Town will vote to hire a full time employee as a Highway Clerk, to answer the telephone and take messages, as well as typing, filing, dispatching, and several other departmental duties, and to raise and appropriate a sum not to exceed $7,500.00 for said purpose. (By Petition) (Disapproved by Budget Committee) Account 400-01

48. To see if the Town will vote to raise and appropriate $35,000.00 to construct the following projects:

A. Highland Street/Greeley Street Drainage Project
B. Melendy Road Drainage Project
C. Derry Road Culvert Project
D. Belknap Road Drainage Project at Central Street
E. Belknap Road Drainage Project at County Road

(By Petition) (Disapproved by Budget Committee) Account 406-25

49. To see if the Town will vote to amend Article 28, adopted at the March 1977 Town Meeting, by revising the maximum rate of pay of the Town Engineer to not exceed $21,000 per annum. (Note: The revised rate of pay is established after review of the '1978 Salary Survey' performed nationally by the American Society of Civil Engineers; results of the survey showed that Labor Grade 6 of 9 – comparable to the duties of the Town Engineer – has a minimum-maximum median range of $19,262-$23,406, which includes a 0.87 reduction factor for New England municipal engineers.)

50. To see if the Town will vote to authorize the purchase of a combination Sweeper-Basin Cleaner to replace a worn out and obsolete unit and to appropriate a sum not to exceed $90,000.00 for this purpose. Said sum if necessary to be raised by the issuance of serial bonds and notes under and in compliance with the provisions of the Municipal Finance Act Chapter 33:1 as amended and to authorize the Selectmen to issue and negotiate such bonds or notes, and to determine the rate of interest thereon, and to take such other actions as may be necessary to effect the issuance, negotiation, sale and delivery of such bonds or notes, as shall be in the best interest of the Town and/or authorized funds from Revenue Sharing to be applied to same. (By Petition) (Disapproved by Budget Committee)

Given unto our hands and seals this 26th day of February in the year of our Lord Nineteen Hundred and Seventy-Nine.

John M. Bednar
George A. Arris
Leon F. Malouin, Jr.
Selectmen of Hudson, New Hampshire

A True Copy of Warrant—Attest:
John M. Bednar
George A. Arris
Leon F. Malouin, Jr.
Selectmen of Hudson, New Hampshire

PARLIAMENTARY RULES OF PROCEDURE

	PRIVILEGED MOTIONS	Second Required	Debatable	Amendable	Vote Required	May Reconsider
1	Disolve or adjourn	Yes	No	No	Maj.	No
2	Adjourn to a fixed time	Yes	Yes	Yes	Maj.	No
3	Recess	Yes	Yes	Yes	Maj.	No
4	Fix the time to (or at) which to adjourn	Yes	Yes	Yes	Maj.	Yes
5 †	Question of privilege	No	No	No	None	No †
6	Call for the orders of the day	Yes	No	No	2/3	No
	SUBSIDIARY MOTIONS					
7	Lay on the table	Yes	No	No	2/3	Yes
8	The previous question	Yes	No	No	2/3	No
9	Limit or extend debate	Yes	No	No	2/3	Yes
10	Postpone to a time certain	Yes	Yes	Yes	Maj.	Yes
11	Commit or refer	Yes	Yes	Yes	Maj.	Yes
12	Amend (or substitute)	Yes	Yes	Yes	Maj.	Yes
13	Postpone indefinitely	Yes	Yes	No	Maj.	Yes
	INCIDENTAL MOTIONS					
Same †	Point of order	No	No	No	None	No †
rank	Appeal	Yes	Yes	No	Maj.	Yes
as	Division of a question	Yes	Yes	Yes	Maj.	No
motion	Separate consideration	Yes	Yes	Yes	Maj.	No
out of	Fix the method of voting	Yes	Yes	Yes	Maj.	Yes
which	Nominations to committees					
they	Withdraw or modify a motion	No	No	No	Maj.	No
arise	Suspension of rules	Yes	No	No	2/3	No
	MAIN MOTIONS					
None	Main motion	Yes	Yes	Yes	Var.	Yes
*	Reconsider or rescind	Yes	*	No	Maj.	No
None	Take from the table	Yes	No	No	Maj.	No
None	Advance an article	Yes	Yes	Yes	Maj.	Yes

† May interrupt the speaker, all others may not.

TOWN OFFICES

Telephone Extensions

POLICE DEPARTMENT	EMERGENCIES ONLY	883-5508
FIRE DEPARTMENT	EMERGENCIES ONLY	883-7707
AMBULANCE	EMERGENCIES	883-7707

CONNECTING ALL TOWN OFFICES
ADMINISTRATIVE CALLS
— 889-1882 —

Selectmen's Office	John Bednar	Ext. 27
	George Arris	Ext. 26
	Leon Malouin	Ext. 28
	Clerk	Ext. 24
	Accountant	Ext. 25

Police Department — Business	889-1882
Fire Department – Business	Ext. 34, 35
Assessor's Office	Ext. 29
Town Clerk/Tax Collector	Ext. 33
Town Engineer	Ext. 30
Highway Department	Ext. 13
Building Inspector	Ext. 31
Treasurer	Ext. 38
Animal Control	Ext. 18
Health Officer	889-8333
Hills Memorial Library	Ext. 12
Alvirne High School	889-0131
Dr. H. O. Smith School	883-8851
Webster School	882-6851
Memorial School	889-2104
Library Street School	882-5544
Superintendent of Schools	883-7765